

**Agreement on the Provision of Electronic Invoice Delivery Services  
and  
General Terms and Conditions for Legal Entities and Natural Persons-Entrepreneurs  
concluded on the domain [www.postarflowis.sk](http://www.postarflowis.sk)**

**I. Introductory Provisions**

1. This agreement and these General Terms and Conditions govern the rights and obligations of the contracting parties arising from the agreement on the provision of electronic invoice delivery services (also referred to as the "Agreement") concluded remotely between Flowis, s. r. o., as the service provider, and a legal entity or a natural person-entrepreneur as the customer.
2. The service provider is **Flowis, s. r. o.**, with its registered office at Bottova 2A, 811 09 Bratislava, Company ID No.: 50 015 168, registered in the Commercial Register of the Municipal Court Bratislava III, Section Sro, File No. 107163/B, email address: [info@flowis.com](mailto:info@flowis.com), telephone number: +421 907 298 107.
3. The customer is a legal entity or a natural person-entrepreneur who has registered on the domain [www.postarflowis.sk](http://www.postarflowis.sk).
4. The service provider is a certified delivery service provider pursuant to Section 76a of Act No. 222/2004 Coll. on Value Added Tax and is listed in the register of certified delivery service providers for electronic invoicing operating in the territory of the Slovak Republic, maintained by the Financial Administration of the Slovak Republic.
5. The service provider has developed the "Digitálny poštár Flowis" application, which provides services for sending and delivering electronic invoices under the Value Added Tax Act. The service provider exercises the proprietary rights and is authorized to grant third parties consent to use the services named "Digitálny poštár Flowis" on the domain [www.postarflowis.sk](http://www.postarflowis.sk).

**II. Subject Matter of the Agreement**

1. Under the service agreement, the provider undertakes to ensure the delivery service in accordance with the provisions of Act No. 222/2004 Coll. on Value Added Tax and undertakes to ensure the sending and delivery of electronic invoices, or only the delivery of electronic invoices. The customer undertakes to pay the price for provision of the delivery service. The scope of the services provided is set out in the price list for the individual service tiers on the domain [www.postarflowis.sk/cennik](http://www.postarflowis.sk/cennik).
2. The service provider grants the customer consent to use the services named "**Digitálny poštár Flowis**" on the domain [www.postarflowis.sk](http://www.postarflowis.sk).
3. The customer is entitled to use the services within the scope of the functionalities available at the time of use. The customer acknowledges and agrees that the functionalities of the services may be modified, supplemented, changed, or adapted during use.
4. The service agreement is concluded by registration of the customer account on the domain [www.postarflowis.sk](http://www.postarflowis.sk).
5. The service agreement also constitutes a license agreement to the extent that the service provider's application is considered a copyright work. The service provider grants the customer consent to use the services in the manner necessary to achieve the purpose of the Agreement, in accordance with that purpose and the available functionalities. The provider grants consent to use the services

without territorial limitation, and the consideration for granting the license is included in the service price. The license is granted for the term of this Agreement.

6. The customer declares that the person who registered the customer on the domain [www.postarflowis.sk](http://www.postarflowis.sk), or the person logging into the customer account, is authorized to act in the name and on behalf of the customer.

### **III. Service Fees**

1. The price for the provision of services is determined by agreement of the contracting parties in the amount selected by the customer according to the individual service tiers. The service fee is payable in advance: for monthly payments, no later than the first day of the first and each subsequent monthly period; and for annual payments, no later than the first day of the first and each subsequent annual period.
2. The service provider is entitled to change the service fee. The provider shall notify the customer of the new service fee at least 30 days in advance. If the customer does not agree with the new service fee, the customer is entitled to withdraw from the Agreement. In this case, cancellation of the customer's registration and account on the domain [www.postarflowis.sk](http://www.postarflowis.sk) is also deemed to constitute withdrawal from the Agreement.
3. If the customer is in default with payment of the service fee, the service provider is entitled to restrict or suspend use of the services or adjust the scope of the services to the lowest tier.

### **IV. Rights and Obligations of the Contracting Parties**

1. The customer is entitled to use the services after logging in through the customer account on the domain [www.postarflowis.sk](http://www.postarflowis.sk).
2. The customer is not entitled to make copies of the services, combine the services with another work, perform reverse engineering, create derivative works, or decompile the services or any parts thereof.
3. Upon termination of the Agreement, the service provider shall delete the data in the customer account.
4. The service provider is not liable for the content and data stored by the customer through the customer account. The customer declares and confirms that it has consent to process the personal data of third parties that will be processed for the purposes of providing the services.
5. The service provider is not liable for fulfilment of the obligation to archive electronic invoices, for fulfilment of the obligation to include the statutory particulars of electronic invoices, or for fulfilment of any statutory obligations relating to the customer's accounting records.
6. The customer is obliged to allow access to its account only to such third parties as are authorized to act in the name and on behalf of the customer.

### **V. Term of the Agreement**

1. The contracting parties agree that the Agreement is concluded for an indefinite period.

2. The contracting parties are entitled to withdraw from this Agreement in accordance with the provisions of the Commercial Code. Upon withdrawal from the Agreement, the Agreement terminates when, in accordance with that Act, the expression of will of the entitled party to withdraw from the Agreement is delivered to the other party. After that time, the effects of withdrawal from the Agreement cannot be revoked or changed without the consent of the other party. Cancellation of the customer's registration and account on the domain [www.postarflowis.sk](http://www.postarflowis.sk) is also deemed to constitute withdrawal from the Agreement.

## **VI. Final Provisions**

1. This Agreement and these General Terms and Conditions enter into force and effect on 01.09.2026.
2. Before registering a customer account on the domain [www.postarflowis.sk](http://www.postarflowis.sk), the customer is asked to confirm that it has read this Agreement and these General Terms and Conditions and agrees with them in full. These General Terms and Conditions form an integral part of the Agreement.
3. The service provider is entitled to amend these General Terms and Conditions. The service provider shall notify the customer of any amendment to the General Terms and Conditions at least 30 days before the amendment takes effect. If the customer does not agree with the new wording of the General Terms and Conditions, the customer is entitled to withdraw from the Agreement. In this case, cancellation of the customer's registration and account on the domain [www.postarflowis.sk](http://www.postarflowis.sk) is also deemed to constitute withdrawal from the Agreement.
4. This Agreement and the relationships arising from it are governed by the substantive law of the Slovak Republic. The contracting parties agree that the courts of the Slovak Republic shall have jurisdiction to resolve disputes arising from this Agreement.
5. The service provider is entitled to carry out direct marketing of its own similar services by electronic mail using the customer's contact details. The customer is entitled to refuse the use of contact details for direct marketing purposes. If a customer who is provided only with the electronic invoice delivery service refuses the use of contact details for direct marketing purposes, the service provider is entitled to increase that customer's fee to the second-lowest service tier.
6. Rights and obligations not regulated by this Agreement shall be governed by the relevant provisions of the Copyright Act, the Commercial Code, and other generally binding legal regulations. In accordance with Section 5(7) of Act No. 22/2004 on Electronic Commerce, the contracting parties agree that the provisions of Section 5(3) to (6) of Act No. 22/2004 on Electronic Commerce shall not apply to them.