

Discount system for senders and groups of sender organisations

1. Mail items, services and additional services supported with discounts
 - 1.1. Mail items and services supported with discounts
 - a) Universal postal services: domestic letter type mail
 - aa) priority and non-priority letters, postcards, picture postcards (based on Product Sheet no. 1 of the General Terms and Conditions for Postal Services);
 - ab) domestic reply mail service (based on Product Sheet no. 2 of the General Terms and Conditions for Postal Services);
 - ac) contractual discount direct mail (k-dm) (based on Product Sheet no. 3 of the General Terms and Conditions for Postal Services);
 - ad) official documents (based on Product Sheet no. 4 of the General Terms and Conditions for Postal Services).
 - b) Domestic EMS express mail (based on Product Sheet no. 15 of the General Terms and Conditions for Postal Services).
 - c) Európa+ parcels and international EMS express mail (based on Product Sheet nos. 20 and 21 of the General Terms and Conditions for Postal Services).
 - 1.2. Additional services supported with discounts
 - a) Additional services prescribed by law for universal services
 - aa) registered (based on Product Sheet no. 22.1 of the General Terms and Conditions for Postal Services);
 - ab) insured (based on Product Sheet no. 22.2 of the General Terms and Conditions of Postal Services);
 - ac) advice of delivery and e-advice of delivery (based on Product Sheet nos. 22.3 and 22.4 of the General Terms and Conditions for Postal Services).
 - b) Other additional services used with universal services
 - ba) e-notification (based on Product Sheet no. 23.1 of the General Terms and Conditions for Postal Services);
 - bb) e-projection (based on Product Sheet no. 23.2 of the General Terms and Conditions for Postal Services).
 - 1.3. For turnover-based discounts not supported by other discounts, the services and additional services taken into account in defining the turnover data of the year preceding the year in question
 - a) Services taken into account in defining the turnover data of the year preceding the year in question for turnover-based discounts: Postal services substituting the universal postal service provided under Point 4.2.2. of the General Terms and Conditions for Postal Services.
 - b) Additional services taken into account in defining the turnover data of the year preceding the year in question for turnover-based discounts: Additional services used for postal services substituting the universal postal service provided under Point 4.2.2. of the General Terms and Conditions for Postal Services.

2. Elements of the discount system

- a) Discount based on turnover
- b) Key Partner discount
- c) Discount on load
- d) Discount granted for the use of a franking machine
- e) Discount granted for the use of the electronic posting list
- f) Discount related to the domestic EMS express mail service
- g) Discount for the Európa+ parcel and international EMS express mail services

3. General conditions of providing discounts

- 1) Unless this document provides otherwise, the discount system is applied as of 1 January 2019.
- 2) In general cases all discounts may only be provided on the basis of a separate written contract.
- 3) However, even in the absence of a separate written contract, the Discount granted for the use of the electronic posting list may be taken advantage of by any organisation which fulfils the conditions required for the discount and had a separate written contract for using the discount for 2017 and/or 2018.
- 4) Retroactive discounts under HUF 1 000 per customer (paragraph (1) of point 5 and subpoint (c) of paragraph (3) of point 5) are not accounted.

4. The possibility of combining discounts, the basis of calculating and accounting the discount based on turnover

- 1) The basis of the calculation of the discount is the combined price, not reduced by discounts, of postal services performed for the business association signing a separate written contract enabling the use of the discount as the sender (hereinafter: Contracting Party) in the current year the fee for which is settled by the Contracting Party pursuant to the General Terms and Conditions for Postal Services by transfer (i.e. only by payment on credit or payment of postage using a franking machine; hereinafter: gross turnover). The discount system does not extend to the payment of postage by postage stamp and prepaid envelopes/postcards.
- 2) Special terms and conditions relating to clients with company groups:
 - I. The following organisations classified as business associations pursuant to the Act on civil procedure and other organisations (hereinafter: business associations) may belong to a company group (group of organisations):
 - I.1. business associations in which the Contracting Party has, either directly or indirectly, an ownership share of at least 25%, taking into consideration the actual ownership stakes (via a business association designated in the contract regulating inter alia the use of the discount system as a group member), or
 - I.2. which use a common lead word in their names referring to the Contracting Party or another member of the Contracting Party's company group, and are not independent of the Contracting Party because under agreements concluded with the members of the company group the Contracting Party or another member of the Contracting Party's company group acts as their economic manager (which means that it is entitled to have a substantial and dominant influence on their financial/administrative/economic decisions) provided that the business associations that are part of

the given company group and are regarded as such under this paragraph (not including the economic manager) are not classified as a business association under the Civil Code, or

I.3. whose operating mechanisms, scope of activities and core business activities are basically the same and which, while maintaining their organisational independence, have proprietary rights directly or indirectly in a business association as defined in the Civil Code which is regarded as a Contracting Party and centrally arranges purchases as well as technical, operational and development affairs of the same nature for the members of the company group in a way that they do not perform such activities by way of business for business associations other than those that are part of the company group, or

I.4. in respect of which the Contracting Party is classified under the Civil Code as a business association and is entitled to control or co-ordinate the professional or financial/economic activity of any other members of the company group (group of organisations) established for the purposes of performing special tasks as defined in the relevant legislation, or

I.5. which are classified as domestic business associations under the Civil Code in each of which the same natural person or domestic or foreign registered business association not classified as a Contracting Party has, either directly or indirectly, a share of the ownership of at least 25% taking into account the actual ownership stakes (through a foreign business association or domestic registered business association that is part of the given group).

- II. A further condition of using the discount is that all business associations stated in the separate written contract regulating inter alia the use of the discount system sign the clause forming part of the said written contract in which they undertake to fulfil the conditions of the discount. (Should a business association fail to sign the clause, that particular business association's turnover for the current year will not be included in the turnover of the business associations that are part of the same company group from the aspect of providing discounts [hereinafter: Group of Users] in the year in question.)

The annual gross turnover performed by clients with a company group shall be taken into account as the consolidated gross turnover of the *Group of Users*.

- III. If the business associations that are part of the Group of Users do not have a turnover that can be shown for the whole of the year preceding the current year, the gross turnover calculated for 1 year by directly proportioning the turnover shown in the preceding year will be taken into account in respect of the discount elements where the discount rate is significantly influenced by the preceding year's turnover.
- IV. The current year's gross turnover generated by a business association can only be taken into account for determining that year's consolidated gross turnover of one company group (group of organisations) at any one time.
- V. If the conditions set out in the General Terms and Conditions for Postal Services are fulfilled, all business associations that are part of the same company group are entitled to use the discount available for the Contracting Party, but turnovers can only and exclusively be combined in

the case of the discount based on turnover and the discount based on turnover increase.

- 3) In the case of the discount based on turnover, should the current year's gross turnover of the Contracting Party or the Group of Users exceed the turnover taken into consideration upon the execution of the contract to such an extent that the Contracting Party or the Group of Users becomes entitled to a higher rate of discount, Magyar Posta shall transfer the amount of the discount difference in a lump sum subsequently by no later than 31 January of the following year based on a corrected invoice. If the current year's gross turnover of the Contracting Party or the Group of Users remains below the minimum annual gross turnover required for the rate of discount specified in the separate written contract, the Contracting Party shall pay the amount of the recognised discount difference subsequently on the basis of a corrected invoice issued by Magyar Posta.

5. Method of discount accounting

- 1) Discounts to be granted for the period between the initial date of use of the separate written contract on discounts and the date of execution of the contract are accounted on a corrected invoice retroactively.
- 2) The provisions of paragraph 1) do not need to be applied in the event that the Discount granted for the use of the electronic posting list is taken advantage of in accordance with paragraph 3) of point 3. In this case Magyar Posta accounts the discount element on the invoice due for the period of performance.
- 3) After signing the separate written contract:
 - a) The discount based on turnover, the discount granted for the use of the electronic posting list and the discount on load are accounted on the due invoice relating to the period of performance.

In the case of the merger by acquisition of Contracting Organisations, the period of performance is to be understood with regard to the acquired organisation as the period extending up to the date of the merger by acquisition. After the merger, in calculating the turnover of the successor Contracting Organisation, the turnover of the organisation acquired established in accordance with the foregoing up to the merger cannot be taken into account.
 - b) The discount granted for the use of a franking machine is accounted by correcting the invoice containing the dispatch data of the month in question.
 - c) The turnover increase and the Key Partner discount are accounted in one sum on a corrected invoice by 31 January of the year following the year in question (for company groups, in the absence of a separate written contract with the Contracting Party to the contrary, separately for each business association that is part of the Group of Users).

In the case of the merger by acquisition of Contracting Organisations, the period of performance is to be understood with regard to the acquired organisation as the period extending up to the date of the merger by acquisition. After the merger, in calculating the turnover of the successor Contracting Organisation, the turnover of the organisation acquired established in accordance with the foregoing up to the merger cannot be taken into account.

For the successor Contracting Organisation, when establishing the annual turnover in the year prior to the year in question of the postal services taken as the basis for accounting the Key Partner discount, in addition to the full gross turnover of the successor Contracting Organisation in the year prior to the year in question reduced by the amount of the value added tax to be charged if

applicable, the full gross turnover of the organisation acquired in the year prior to the year in question, examined in the same calendar period in the year prior to the year in question as the calendar period following the date of the merger, reduced by the amount of the value added tax to be charged if applicable, must also be taken into account.

- d) The discounts described in paragraph c) are accounted monthly if the separate written contract stipulates this. Based on the Contracting Party's expected annual turnover, the expected annual amount of the discount is calculated by the twentieth day of the month after the close of the current month, and the amount of the annual discount for the current month will be applied in the following invoice only for the proportion of actual turnover achieved.

After the close of the year the amount of the annual discount is calculated. The difference between the discount invoiced each month and the discount due based on the annual turnover is accounted on a corrected invoice in one sum by 31 January following the year under review.

If the monthly calculation of the discounts is not set out in the separate written contract, the discount elements are calculated in accordance with Point 6.2 paragraph c).

- 4) Accounting if a discount element is terminated during the year
- a) If a discount element is terminated during the year, Magyar Posta will settle accounts with the Contracting Party with regard to the terminated discount element within 60 days of the date of its termination.
- b) If the Contracting Party does not have a turnover that can be shown for the whole of the year under review due to the termination of a turnover-type discount element during the year, the rate or amount of the discount shall be calculated on the basis of the gross turnover shown for the same period of the preceding year.

6. Elements of the discount system

6.1. Discount based on turnover

1) In the case of entitlement to the discount based on turnover for domestic letter type mail services, the turnover data of the basic services related to mail items listed in Point 1.1 paragraph a) and the additional services listed in Point 1.2 will be taken into consideration.

2) The discount can be granted on the weight fees for the services and on the tariff of the additional services used based on the Contracting Party's or the Group of Users' gross turnover that can be taken into consideration when accounting this discount.

3) The discount to be used in the year in question is set out in the separate written contract on the basis of the turnover bands stated in the following table. The rate of the discount is a fixed discount in percentage assigned to the specific turnover band.

| Turnover bands (HUF) (annual gross turnover) | Rate of discount (%) |
|---|-------------------------|
| 100 000 001 - 200 000 000 | 1% |
| 200 000 001 - 500 000 000 | 2% |

| | |
|-------------------------------|----|
| 500 000 001 - 900 000 000 | 3% |
| 900 000 001 - 1 500 000 000 | 4% |
| 1 500 000 001 - 2 500 000 000 | 5% |
| 2 500 000 001 - 3 400 000 000 | 6% |
| 3 400 000 001 – | 7% |

6.2. Key Partner discount

1) The Contracting Party or the Group of Users is entitled to the Key Partner discount if the total gross turnover in the current year of the postal services taken as the basis when calculating this discount (hereinafter: postal services taken as the basis) reduced by the amount of any value added tax charged reaches 85% of the total gross turnover of the same postal services generated in the year preceding the year in question reduced by the amount of any value added tax charged.

2) The following postal services are taken as the basis:

- a) the basic services used for the mail items listed in Point 1.1 paragraph a) except the official document, and
- b) the additional services listed in Point 1.2 (if they are not related to an official document) as well as
- c) the services and additional services specified in Point 1.3.

3) The discount is calculated on the basis of the total turnover of the basic services used for the mail items listed in Point 1.1 paragraph a) - except the official document - and the additional services not related to the official document listed in Point 1.2.

4) Rate of the discount

| Turnover band (HUF) (annual gross turnover based on paragraph 3)) | Discount rate |
|---|---------------|
| 300 000 001 - 400 000 000 | 1.50% |
| 400 000 001 - 500 000 000 | 2.25% |
| 500 000 001 - 600 000 000 | 3.00% |
| 600 000 001 - 700 000 000 | 3.75% |
| 700 000 001 - 800 000 000 | 4.50% |
| 800 000 001 - 950 000 000 | 5.25% |

| | |
|-------------------------------|-------|
| 950 000 001 - 1 100 000 000 | 6.00% |
| 1 100 000 001 - 1 400 000 000 | 6.75% |
| 1 400 000 001 - 1 800 000 000 | 7.50% |
| 1 800 000 001 - | 8.25% |

6.3. Discount on load

1) When determining the amount of the discount, the turnover data of basic services related to the domestic letter type mail items listed in Point 1.1 paragraph a), as well as the additional services related to said mail items listed in Point 1.2 will be taken into consideration.

2) The discount can be granted on the weight fees for the services listed in paragraph 1) and on the tariff of the additional services used based on the Contracting Party's gross turnover that can be taken into consideration when accounting this discount.

3) The discount on load can be validated in the case of domestic letter type mail items listed in Point 1.1 paragraph a) which

- a) may only be posted at the National Logistics Centre, and
- b) are dispatched with an electronic posting list, and
- c) are suitable for automated processing, and
- d) have an average weight which does not exceed 20% of the lowest weight category – currently 30 grams – of the items dispatched on the day in question, and
- e) have a volume – of items dispatched on the same day – which reaches or exceeds 10,000 pieces, and
- f) are determined in Sub-points d) and e) and for which the Contracting Party prepares an electronic data supply according to the separate written agreement, which he will provide between the 25th day of the month preceding the given month and the 5th day of the given month.

4) Rate of the discount

| Turnover band HUF (annual gross turnover) | Discount rate % |
|--|--------------------|
| below 3 400 000 001 | 0% |
| 3 400 000 001 – 3 600 000 000 | 10% |
| 3 600 000 001 – 3 800 000 000 | 16% |
| 3 800 000 001 – 4 000 000 000 | 22% |
| 4 000 000 001– | 28% |

6.4. Discount granted for the use of a franking machine

1) When granting the discount, the turnover data of services for the domestic letter type mail items listed in Point 1.1 paragraph a) and the additional services listed in Point 1.2 will be taken into consideration.

2) The discount is calculated on the basis of the total gross turnover of the mail items franked using a franking machine, which is obtained by adding up the weight fee and the tariff of the additional services used.

3) The rate of the discount is 2%.

4) Discount accounting takes place on the basis of the data appearing in the document certifying dispatch (posting list, dispatch book).

6.5. Discount granted for the use of the electronic posting list

1) Discounts for the use of the electronic posting list may only be granted for mail items dispatched at the National Logistics Centre, in Logistics Units, at the Post Office in the Pest Letter Centre, and at post offices included in the Integrated Postal Network.

2) The Contracting Party shall have the electronic posting list intended for use inspected in advance or, if so requested by Magyar Posta, show the Certificate proving compliance to Magyar Posta. An inspection can be applied for by sending the specimen files by e-mail to bevizsgalo@posta.hu.

3) Magyar Posta is entitled to inspect the electronic posting lists at any time. If the Contracting Party posts mail items on the agreement identifier affected by the discounts without an electronic posting list, with an erroneous electronic posting list or with an electronic posting list with inappropriate data content, Magyar Posta will inform the Contracting Party of this error by electronic means or in a letter by post.

4) The electronic posting list is deemed to have inappropriate data content if contrary to the expectations with regard to the condition of being entitled to the discount, the addressee's address appears in the list

- a) not as a combined field with the exception of the postcode and the town name, or
- b) when using the discount given in paragraph (3) of point 6.5.1 and in point 6.5.2, not separately marked for each field or for a mail item addressed to a public address the postcode, the town name, the street name, the street type and the house number do not appear in separate fields, with broken up address details.

5) If the error is not corrected after receiving notification thereof, the discount in accordance with points 6.5.1 and 6.5.2 may be withdrawn from the Contracting Party.

6) Detailed conditions for the posting of registered mail items

1) In the event of entitlement to discount for the use of an electronic posting list according to this point, the turnover data of official documents described in subpoint (ad) of paragraph (a) of point 1.1 and of the additional services listed in point 1.2 may be taken into account provided these turnover data appear on the agreement identifier allocated for the use of the electronic posting list. If, however, the

Contracting Party also claims the discount component described in point 6.5.2, a discount of a further 1% may be granted to the Contracting Party on the turnover of the basic services described in point 1.1 related to the additional services listed in point 1.2 and affected by the discount described in this point provided these turnover data appear on the agreement identifier allocated for the use of the electronic posting list.

2) If the Contracting Party posts registered mail items with an electronic posting list prepared based on the technical specifications published by Magyar Posta and in the possession of a Certificate, a discount of 1% may be granted on the gross turnover of the services appearing on the agreement identifier allocated for the use of the electronic posting list and specified in paragraph (1).

3) If the Contracting Party posts registered mail items with an electronic posting list based on the technical specifications provided by Magyar Posta, marking the addressee's address broken up into the appropriate fields or, for a mail item addressed to a public address, marking the postcode, the town name, the street name, the street type and the house number in separate fields, in the possession of a Certificate, a discount of another 2% may be granted on the gross turnover of the products and services appearing on the agreement identifier allocated for the use of the electronic posting list and specified in paragraph (1). Entitlement to the discount applies from the first day of the calendar month following the deadline undertaken for performance by the Contracting Party. Magyar Posta expects the Contracting Party to complete all fields applicable to the given address with appropriate content, that is to hand over the address details broken down into fields.

6.5.2. Detailed conditions for the posting of non-registered mail items

1) In the event of entitlement to discount for the use of an electronic posting list according to this point, only the turnover data of the services listed in subpoints (aa), (ab) and (ac) of paragraph (a) of point 1.1 may be taken into account provided these turnover data appear on the agreement identifier allocated for the use of the electronic posting list.

2) If the Contracting Party posts non-registered mail items with an electronic posting list based on the technical specifications provided by Magyar Posta, marking the addressee's address broken up into the appropriate fields or, for a mail item addressed to a public address, marking the postcode, the town name, the street name, the street type and the house number in separate fields, in the possession of a Certificate, a discount of 1% may be granted on the gross turnover of the services appearing on the agreement identifier allocated for the use of the electronic posting list and specified in paragraph (1). Entitlement to the discount applies from the first day of the calendar month following the deadline undertaken for performance by the Contracting Party. Magyar Posta expects the Contracting Party to complete all fields applicable to the given address with appropriate content, that is to hand over the address details broken down into fields.

6.6. Discount for the domestic EMS express mail service

1) If the domestic EMS express mail service is used regularly, a discount may be granted in a separate written contract. The basis of the discount is the previous year's turnover not including VAT and reduced by discount based on paragraph 2) of the domestic EMS express mail products used by the Contracting Party as well

as the additional services used along with these products, and the discount is applicable to the fees of all domestic EMS express mail services specified in the General Terms and Conditions for Postal Services.

2) The rate of the discount may range from 1% to 20%. The exact rate of the discount shall be set out in the separate written contract.

6.7. Discount for the Európa+ parcel and international EMS express mail services

1) If the Európa+ parcel and international EMS express mail services are used regularly, a discount may be granted in a separate written contract. The basis of the discount is the annual net turnover of the Európa+ parcel or international EMS express mail products used by the Contracting Party as well as the services with additional charge used along with these products, and the discount is applicable to the fees of all Európa+ parcel or international EMS express mail services specified in the General Terms and Conditions for Postal Services.

2) The rate of the discount may range from 1% to 20%. The exact rate of the discount shall be set out in the separate written contract.