



## Terms and Conditions of Use for eBilanz-Online

### Section 1 Miscellaneous / Scope of application

(1) These Terms and Conditions apply for all legal relationships between Bundesanzeiger Verlag GmbH, Amsterdamer Straße 192, 50735 Cologne, referred to in the following also as the “Provider”, and the Users of the website eBilanz-Online <https://ebilanzonline.de> (referred to in the following also as the “Website”). Anyone registering on the Website is a User. The Provider of eBilanz-Online exclusively addresses commercial users and companies and explicitly does not cater to consumers.

(2) The applicability of any other Terms and Conditions for Users is hereby expressly rejected. They will not be recognised, even if they are not rejected explicitly upon receipt by Bundesanzeiger Verlag.

### Section 2 Functions of eBilanz-Online

(1) eBilanz-Online is a browser-based application.

(2) eBilanz-Online provides Users with a remote transfer facility to transmit to the financial authorities the content of their balance sheets and profit and loss statements or tax balance sheets using the officially required datasets and hence to fulfil their obligations pursuant to Section 5b EStG (Income Tax Act). Furthermore, the application enables the compilation of financial data for the purpose of preparation for subsequent disclosure in Bundesanzeiger Verlag. Financial data can also be compiled to prepare and transmit the Digital Financial Report (DiFin) to participating banking institutions and other participants, for instance rating agencies.

Natural persons are unable to access or otherwise influence the program functions.

(3) After establishment of a User access (registration), the User can enter the data either manually or upload it (e.g. Excel files) to an online database via predefined interfaces. eBilanz-Online generates either an XBRL dataset in the format required by the financial authorities, for disclosure in Bundesanzeiger or for transmission of the Digital Financial Report (DiFin) to participating banking institutions and other participants, for instance rating agencies.

#### a) Preparation for tax purposes and validation of the data:

The data relevant for taxation is validated on the basis of the rules of the financial authorities and pre-audited for its plausibility. However, the Provider conducts no audit of the generated dataset to check its completeness and factual accuracy. The data relevant for taxes in XBRL format is then transmitted online to the Elster Rich Client (ERiC) provided by the financial authorities, where it is validated and reviewed for plausibility. The Provider has no influence on the result of the validation and the plausibility; it is therefore possible that the financial authorities will detect an error later on, despite successful completion of the prior review. If the validation and review for plausibility prove to be successful, the dataset is then forwarded to the financial authorities and the User receives a corresponding confirmation of receipt. If the validation and review for plausibility prove to be unsuccessful, the User shall receive a message that the transmission failed with a list of errors that occurred. Once these errors have



been rectified, the dataset must be forwarded again to the financial authorities for validation and review of plausibility.

## **b) Preparation of the data for disclosure in the Bundesanzeiger:**

In cases of commercial balance sheets with offsetting and reconciliation, the generated financial data as set out in Section 2 subsection 3 point a) can be used to produce a commercial balance sheet in XBRL format for disclosure in the Bundesanzeiger (Federal Gazette). Furthermore, Users can also access eBilanz-Online to compile their own annual financial statements for disclosure in the Bundesanzeiger. Kindly take note that the default settings of the application are unable to show all statutory exceptions with regard to the scope of disclosure, i.e. level of detail, for the constituent parts of various report components. The Provider checks neither the completeness nor the accuracy of the compiled datasets.

## **c) Preparation of the data for transmission of the Digital Financial Report (DiFin)**

The data generated for transmission to the financial authorities based on a commercial balance sheet with offsetting and reconciliation, and/or for preparation of a commercial balance sheet for the purposes of disclosure, can be used to compile the Digital Financial Report (DiFin) for transmission to participating banking institutions or other participants, for instance rating agencies. The possibility also exists for Users to prepare and transmit the Digital Financial Report (DiFin) alone. The Provider checks neither the completeness nor the accuracy of the compiled datasets.

(4) The generated XBRL datasets – and the transmission protocols in the case of transmission to the financial authorities and transmission of the Digital Financial Report (DiFin) – are stored by the Provider in the User's login area of the application once they have been saved by the User.

(5) As a matter of principle, eBilanz-Online is available to Users around the clock and at all times. Notwithstanding this, it is not possible to provide computer programs and data processing or data transmission equipment that are entirely error-free, nor is it possible to exclude the possibility that errors in the technology or the internet may occur. It is therefore impossible to guarantee that the Website or other technology used for this purpose will be available constantly and without interruption. The Provider is not responsible for the data transmission by the Users of eBilanz-Online to the financial authorities or participating banking institutions and other participants, for instance rating agencies.

(6) The Provider shall be entitled to restrict access to eBilanz-Online where it is necessary for the security of network operations, maintenance of network integrity and in particular to prevent serious disruptions to the network, the application or the stored data. The Provider shall notify the User in good time of any necessary maintenance and its duration by publication on the Website, except where prior notification is not possible or cannot be reasonably expected in individual cases.

## **Section 3 Obligations of the User to prevent data loss**

(1) The Provider does not automatically cache any of the data. The User is responsible him or herself for storing the data in a timely manner. Data is only stored in the application when the User clicks on the "Save" button. Users are advised to create regular local backups of the uploaded data.

(2) As data loss cannot be completely ruled out despite the creation of regular backups by the Provider, each User is obliged to create offline records of successful transmission of datasets, the e-balance sheet transmitted to the financial authorities, and the DiFin submitted to the various participants and recipients.



This means that each User must download and save a local copy of the XBRL dataset and the transmission protocol and must additionally produce a printed hardcopy of the compiled data.

## **Section 4 Registration and contractual conclusion**

(1) Use of eBilanz-Online for transmission of the e-balance sheet, for preparing the XBRL file for disclosure and for transmitting the Digital Finance Report (DiFin) is only permitted after prior registration and conclusion of a Data Processing Agreement. The Provider and the individual User enter into a contract for the use of the Website (referred to hereinafter as the “Contract of Use”) after completion of the registration process and conclusion of the Data Processing Agreement. Users are not entitled to appeal the conclusion of a Contract of Use. Users must take technical measures to ensure that they are able to receive emails.

(2) Data requested by the Provider during registration and in the Data Processing Agreement must be provided completely and correctly. Where changes apply later on to the data that was originally provided, the User shall be obliged to correct the details in eBilanz-Online without undue delay. The submission of false or fictitious data is prohibited. If the Provider ascertains that a User has provided false or fictitious data or has not immediately updated changes in data, the Provider shall be entitled to block User access for a temporary period and, where the User fails to rectify the issue within a reasonable period of time despite instruction by email to do so, the Provider shall be entitled to delete the User permanently.

(3) Each User may only have one access which is also not transferable.

(4) After successful registration, the User is configured as the “Administrator” and shall then have the permission to create other (sub) Users for its business, as well as to configure various clients and transmission periods. The Administrator is liable for the actions of the (sub) Users that it creates.

(5) Each User is obliged to inform the Provider immediately if there are signs that his or her access is being misused. Each User is liable for activities that are performed through use of its access. Each User shall indemnify the Provider of claims to compensation by third parties, except where the User is not responsible for the unauthorised use.

## **Section 5 Costs**

(1) The creation of a User access on eBilanz-Online, the input and uploading of data to the application, as well as the generation of a data record for disclosure in the Bundesanzeiger, are all possible free of charge. In contrast, each transmission of data in XBRL format – also for test purposes – to the financial authorities shall represent a paid service as soon as the ELSTER receiving server has accepted the transmission. Transmission of the Digital Finance Report (DiFin) to participating banking institutions and rating agencies is also a paid service.

(2) Payment is made by means of a credit system. Credits must be purchased prior to transmission. The costs of transmission to the financial authorities, banking institutions and other participants such as rating agencies are set out in the Provider’s price list as amended at the time of transmission, which is available at <https://ebilanzonline.de/>. Costs are exclusive of value added tax (currently 19%) and must be settled before each transmission.

(3) The Provider offers various payment methods for settlement of the transmission costs. The User shall ensure that the accounts specified for settlement of payment are correct and



that sufficient funds are available. The User will be charged for the costs incurred by failed payment transactions, unless he or she is found not to be responsible. The Provider will make an electronic invoice for settled costs available in the login area.

## **Section 6 Term of the Contract of Use**

(1) The Contract is concluded for an indefinite period.

(2) The User may terminate the Contract of Use at any time with a notice period of one month to the end of the month, by fax to the number +49 221-97668-115 or by email to [service@bundesanzeiger.de](mailto:service@bundesanzeiger.de). The Provider may terminate the Contract of Use with a notice period of six months to the end of the half calendar year by email to the User. All of the User's data will be erased on the Provider's servers at the end of the notice period. The User is responsible for creating a prior backup copy of his/her data.

(3) This is without prejudice to the right to serve immediate notice.

(4) Credit balances for unused transmissions will be reimbursed to the User within one month after termination of the Contract of Use. A processing fee of €20.00 (plus VAT) will be deducted. Credit balances below €20.00 (plus VAT) will not be reimbursed; the processing fee shall be equivalent to the remaining credit balance in this case.

## **Section 7 System integrity and disruptions of the Website**

(1) Users are prohibited from using any mechanisms, software or other harmful program codes in connection with the use of the Website that may disrupt the functions of the Website.

(2) Users are prohibited from taking any measures that may place an unacceptable or excessive load on the infrastructure.

(3) Users are prohibited from blocking, overwriting or modifying any content offered by the Provider or from otherwise interfering with the Website in a manner that may disrupt its function.

(4) The Provider is entitled at any time to check the use of eBilanz-Online to ensure compliance with the agreed Terms and Conditions of Use and, where there are clear indications of improper use, to withdraw User access permissions until the improper use is finally clarified. The Provider explicitly reserves the right to take other legal action.

## **Section 8 Liability**

### **(1) Miscellaneous**

Liability for slightly negligent breaches of duty is excluded, except where there is damage to life, limb or health, where there is a failure to fulfil guarantees, or where they relate to claims under the Product Liability Act (ProdHaftG). Furthermore, the exclusion of liability according to sentence 1 does not apply to liability for breaches of duty whose fulfilment enables proper implementation of the contract and upon whose fulfilment the other contractual party may ordinarily rely (cardinal obligations), whereby liability shall be limited to the reimbursement



of typical and foreseeable damages. The above limitation of liability shall apply mutatis mutandis in favour of the legal representatives, employees and other auxiliary and/or vicarious agents of the Provider. Where the Terms and Conditions or information is provided in various language versions on the publisher's websites, the German version shall apply exclusively in each case, especially in regard to interpretation of the wordings.

Other language versions (translations) are to be perceived merely as services provided by the publisher.

## **(2) Confirmation of the report components**

In the first section of creating the Notes, the User selects which report components it would like to disclose. The default report components are merely non-binding suggestions to meet the minimum scope of statutory disclosure requirements, and these must be reviewed by the User. It is possible, for example, that statutory provisions on the scope of disclosure may exist that are not reflected in the default settings. In addition, the User must select the report components him/herself that will be transmitted for the Digital Finance Report (DiFin). Each User must therefore select and review the report components required by law on an individual basis.

## **(3) Creation of the disclosure file**

The User has the option of making individual level settings. Where totals contained in subordinate items are no longer comprehensible or traceable, this shall be the responsibility of the individual User. Hence, the User must confirm that the selection of items for disclosure is performed at his/her own responsibility before the selection is shown in the preview (after review), and that the User is aware that eBilanz-Online accepts no responsibility for the currency, correctness or completeness of the individual entries made by the User.

## **Section 9 Transfer of the Contracts of Use**

The Provider is entitled to transfer the current Contracts of Use to the following provider: fwsb GmbH, Hauptstr. 221, 65760 Eschborn. The Provider shall notify the Users by email in the event that the contracts are transferred.

## **Section 10 Amendment of these Terms and Conditions**

The Provider reserves the right to amend these Terms and Conditions at any time and without statement of reasons. The amended conditions will be sent to the Users by email before they come into force. Where a User does not object to the validity of the new Terms and Conditions within six weeks after notification, the amended Terms and Conditions will be considered as accepted. The Provider will provide the Users with separate advice on the significance of this deadline in the email containing the amended Terms and Conditions.



## **Section 11 Final provisions**

(1) Any amendments to this Contract must be made in writing. Ancillary oral agreements have no validity. Ancillary oral agreements, amendments or additions, as well as any waiver of the written form requirement, are only effective when made in writing. (2) All provisions contained in these Terms and Conditions are separate and must be considered individually insofar as one or several provisions may be deemed null and void. The invalidity of one or several provisions contained in these Terms and Conditions does not affect the validity of the remaining provisions in these Terms and Conditions. Instead, the invalid provisions will be replaced with a provision that is equivalent to, or at least most closely resembles, the provision that the contractual parties would have concluded, had they been aware of the invalidity.

(3) Only the laws of the federal Republic of Germany shall apply.

(4) Where the Provider's contractual partner is a merchant, a legal entity under public law or a special fund under public law, the legal jurisdiction for all parties concerned shall be Cologne.

Date: January 1st, 2021