



General Terms and Conditions and Terms of Use for eBilanz-Online

§ 1 General / Scope of application

(1) These General Terms and Conditions apply to all legal relationships between Bundesanzeiger Verlag GmbH, Amsterdamer Straße 192, 50735 Cologne (hereinafter also referred to as “Provider”) and users of the eBilanz-Online website <https://ebilanzonline.de> (hereinafter also referred to as “website”).

A user is defined as any person who registers on the website. With the eBilanz-Online Application, the Provider may address only commercial users and companies; this expressly does not include consumers.

(2) The validity of other General Terms and Conditions of users is hereby expressly rejected. They will also be rejected if they are not expressly objected to (again) after they have been received by the Provider.

§ 2 Functions of eBilanz-Online

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

(2) eBilanz-Online enables users to meet their obligations pursuant to § 5b of the German Income Tax Act by transmitting the contents of the balance sheet and the profit and loss statement or a tax balance sheet that complies with the tax regulations in accordance with the officially prescribed data set (summarised: e-balance) by remote data transmission to the tax authorities.

Financial data may also be used to prepare and transmit a Digital Financial Report (DiFin) to participating credit institutions and other participants, such as rating agencies (collectively known as financial service providers).

Furthermore, the Application enables the compilation and transmission of accounting documents and company reports that are intended for subsequent disclosure to the business register (if their financial year commences after 31 December 2021) and to the Federal Gazette (if their financial year commences no later than 31 December 2021). The allocation of the transmission to the respective disclosure medium shall take place automatically within the Application depending on the start of the financial year of the accounting documents and company reports. A prior one-time electronic identification check is required for any transmission to the business register. This means that every natural person who wants to transmit accounting records and company reports to the business register – whether for themselves himself or a third party – must first identify themselves; one time will be enough. This identification check is not part of the Provider's service obligations under these General Terms and Conditions and must be performed separately on the publication platform at <https://publikations-plattform.de/>. Without electronic identification, no data transmission to the business register can be performed. This may result in a disclosure failure and the threat of administrative fine proceedings. The Provider assumes no liability in this regard.

Natural persons will not access the program or otherwise manipulate its functioning in any way.

(3) After setting up user access (registration), users can either enter the data manually or upload it



to an online database via certain predefined interfaces (e.g. Excel file). eBilanz-Online can optionally generate an XBRL data record according to the requirements of the tax authorities, for disclosure to the business register or the Federal Gazette and for transmission of the Digital Financial Report (DiFin) to participating financial service providers.

a) Tax preparation and validation of the data:

The tax-relevant data is validated on the basis of the specifications of the tax authorities and checked in advance for plausibility. However, the Provider does not check the generated data set for completeness and factual accuracy.

Subsequently, the tax-relevant data in XBRL format is sent online to the Elster Rich Client (ERIC) provided by the tax authorities, where it is validated and checked for plausibility. The Provider has no influence on the result of the validation and plausibility check; therefore, it cannot be ruled out that any errors will be detected by the tax authorities at a later stage despite a successful preliminary check. If the validation and plausibility check are successful, the data record will be forwarded to the tax authorities and the user will receive confirmation of this.

If the validation or plausibility check by the tax authority fails, the user will receive a notice of the failed transmission, to include a list of the errors that have occurred. After the errors have been corrected, the data set must be transmitted once again to the tax authorities, where it is to be validated and checked for plausibility again.

b) Preparation of the data for disclosure to the business register or the Federal Gazette:

In the case of a commercial balance sheet with a reconciliation account, a commercial balance sheet customised for disclosure in XBRL format for the Federal Gazette can also be derived from the generated tax data according to § 2, para. 3, a). Furthermore, it is possible to independently prepare and submit the annual financial statement for disclosure to the business register or the Federal Gazette with eBilanz-Online. Please note that not all legal exceptions regarding the scope of disclosure or the level of detail of the report components can be displayed in the Application by default. The Provider does not check the generated data records for completeness and factual accuracy.

c) Preparation of the data for transmission of the Digital Financial Report

The Digital Financial Report (DiFin) in XBRL format, designated for transmission to participating credit institutions or other participants, such as rating agencies, can also be derived from the generated data which is to be transmitted to the tax authorities on the basis of a commercial balance sheet and reconciliation account and/or the preparation of a commercial balance sheet for disclosure. Furthermore, it is possible to create and transmit only the Digital Financial Report (DiFin). The Provider does not check the generated data records for completeness and factual accuracy.

(4) The generated XBRL data records – and, in the case of transmission for tax purposes and the transmission of the Digital Financial Report (DiFin), the transmission protocols as well – shall be kept by the Provider in the user account of the user in the Application; it is this that is to be recognised as appropriate storage by the user.

(5) eBilanz-Online is, in principle, available to users around the clock. However, it is not possible to provide computer programs and data processing or data transmission systems that are completely free of errors, or to eliminate all sources of error in the technology and with the medium of the Internet. With this, constant and uninterrupted availability of the website or the other used technical systems cannot be guaranteed. The Provider shall not be responsible for data transmission from the customer to eBilanz-Online or the financial administration or participating credit institutions and



other participants, such as rating agencies, or the other way round.

(6) The Provider may restrict access to eBilanz-Online if this is required in the interest of network security or to maintain network integrity, in particular if it's required to prevent serious interference with the network, Application or stored data. The Provider shall use the website to inform users in good time about any necessary maintenance and its duration, unless prior notice is impossible or unreasonable in particular cases.

§ 3 Obligations of the user to prevent the loss of data

(1) The Provider will not automatically cache data. The user shall be responsible for backing up their data in good time. The Application will not store data unless the user click on the "Save" button. Users should save entered or uploaded data external to the Application on a regular basis.

(2) Since data loss cannot be completely ruled out despite regular backup of the data set by the Provider, each user shall be obliged to document the successful transmission of a data record (consisting of the e-balance sheet) to the tax authorities and the DiFin to the respective participant or recipient offline, i.e. by downloading and locally storing the transmitted XBRL data record and the transmission protocol and additionally by printing out the recorded data.

§ 4 Registration and the conclusion of the contract

(1) The use of eBilanz-Online for the transmission of the e-balance sheet, for the preparation and transmission of the XBRL file for disclosure, as well as for the transmission of the Digital Financial Report (DiFin), is only possible following prior registration and with the conclusion of an order processing agreement. The completion of the registration process and the conclusion of an order processing agreement shall imply an effective contract on the use of the website between the Provider and the respective user (hereinafter: "User Agreement"). There shall be no valid claim for the conclusion of a usage agreement. Users must ensure functional communication by e-mail.

(2) The data requested by the Provider during the registration process and with the order processing agreement must be provided in a complete state and must be correct. If the data provided subsequently changes, the user shall be obliged to correct the information immediately in eBilanz-Online. The entry of incorrect or fictitious data is prohibited. If the Provider determines that a user has provided false or fictitious data or has not promptly updated changed data, the Provider may temporarily block the user's access and, if the user does not remedy the complaint within a reasonable period of time despite being requested to do so by e-mail, delete the user's account entirely.

(3) Users will only be allowed a single access; no transfer will be allowed.

(4) After successful registration, the user is created as an "administrator" and thus has the possibility to create further (sub-)users for his company, as well as to set up different clients or transfer periods (periods). The administrator shall be liable for the actions of the (sub-) users it has created.

(5) Each user shall be obliged to immediately inform the Provider if they suspect that their access rights have been abused. Users shall be held liable for activities that take place under their registered access, and shall indemnify the Provider against third party claims for damages except in the case of damages which users may be held responsible for.



§ 5 Costs

(1) Registration and creation of a user account at eBilanz-Online is free of charge. Uploading data to the Application is also free of charge.

(2) The generation and transmission of accounting documents and company reports for financial years up to 31 December 2021, to be disclosed to the Federal Gazette, is free of charge.

(3) The following kinds of transmission incur costs for each time they occur:

- a) Transmission of the e-balance sheet pursuant to Section 5b of the German Income Tax Act to the tax authorities, after such time as the ELSTER acceptance server has accepted the transmission. The same applies for test transmissions;
- b) Generation and transmission of accounting documents and company reports to be disclosed to the business register for financial years after 31 December 2021;
- c) Transmission of the Digital Financial Report (DiFin) to financial service providers.

(4) Payment for the transmissions pursuant to item 3 shall be made via a credit system. The credit must be acquired before the transmission. The respective costs for a transmission to the tax authorities and financial service providers are based on the price list of the Provider applicable at the time of the credit purchase and stored on the website <https://ebilanzonline.de/>. The costs are exclusive of value added tax (currently 19 %) and must be paid prior to each transmission.

(5) The Provider provides various payment methods for the payment of transmission costs. The user shall ensure the accuracy of the specified accounts and ensure that these accounts have sufficient funds as required for the processing of payments. Costs arising from failed payments shall be borne by the user, unless they cannot be attributed to the user. The Provider shall provide the user with an electronic invoice for the costs paid for retrieval in the user account.

§ 6 Duration of the User Agreement

(1) The agreement is entered into for an indefinite period.

(2) The user may terminate the User Agreement at any time, in writing, subject to the observation of one month's notice to the end of the month: by fax, to fax number 0221-97668-115, or by e-mail to service@bundesanzeiger.de. The Provider may terminate the User Agreement subject to a notice period of 6 months to the end of a calendar half-year, by sending an e-mail to the users. Upon expiry of the notice period, all of the user's data shall be deleted from the servers of the Provider. The user shall be responsible for the availability of a prior backup of their data.

(3) The right to extraordinary termination shall remain unaffected.

(4) Credit balances for failed transmissions shall be refunded to the respective user within one month after termination of the User Agreement, following the deduction of a processing fee of 20.00 EUR (plus VAT). Credit balances of less than EUR 20.00 (plus VAT) shall not be refunded; in such cases, the processing fee shall be equivalent to the remaining credit balance.

§ 7 System integrity and website errors

(1) When using the website, users shall not deploy any systems, software or other malicious program codes which could potentially interfere with the functionality of the website.

(2) Users shall not engage in any actions which may result in an unreasonable or excessive burden on the infrastructure.

(3) Users shall not block, overwrite or modify any content generated by the Provider or interfere



with the website in any other way.

(4) The Provider shall at all times be entitled to check usage of eBilanz-Online in terms of the agreed Terms of Use and, should an actual case of abuse be (legitimately) identified, to cancel the access rights of the users in question until such time as suspicion of unlawful use can be put to rest. The Provider expressly reserves the right of further legal action.

§ 9 Liability

(1) General

There will be no liability for breach of duty due to slight negligence, with the exception of damages arising from physical injury, health or loss of life or from guarantees or claims under the Product Liability Act. Liability for the violation of obligations essential to the proper execution of the agreement and which the other party to the agreement may regularly rely on to be fulfilled (cardinal obligations) shall not be affected by the exclusion of liability under Sentence 1 – such liability shall be limited to compensation of typically foreseeable damage. The above limitation of liability shall also mutatis mutandis apply to legal representatives, employees and other vicarious agents and/or assistants of the Provider.

To the extent that terms and conditions or information are made available on the publisher's websites in different language versions, the respective German version (and only that version) shall prevail in each case, in particular with respect to the interpretation and application of the applied terms and conditions.

Other language versions (translations) are intended purely as a service on the part of the publisher.

(2) Confirmation of report components

In the first step of the creation of the system, the user can select the report components he/she would like to disclose. The preselected report components are non-binding suggestions on the minimum scope of statutory disclosure, which must be verified by the user. For example, there may be statutory regulations on the scope of disclosure that are not displayed by default at this point. Likewise, the report components to be transmitted for the Digital Financial Report (DiFin) must be selected by the user himself. With this, each user must specifically select and check the report components required by law in each individual case.

(3) Creation and transmission of the disclosure file

The user has the option to make individual level settings. If the totals from subordinate positions are no longer comprehensible, this shall be the sole responsibility of the respective user. With this, before the selection is published in the preview following verification, the user must confirm that the selection of the positions for disclosure shall be made on their own responsibility and that the user is aware that eBilanz-Online does not assume any guarantee for the topicality, correctness or completeness of the individual entries submitted by the user.

§ 9 Transfer of User Agreements

The Provider shall be entitled to transfer the existing User Agreements to the following provider: fwsb GmbH, Hauptstr. 221, 65760 Eschborn. The Provider shall inform the users of such transfer by e-mail.



§ 10 Amendments to these GTC

The Provider reserves the right to amend these General Terms and Conditions at any time, with no need to state reasons, provided that the amendment is reasonable for the user, and provided that the interests of the Provider are taken into account. Amended provisions shall be sent to users by e-mail before they enter into force. Amended General Terms and Conditions shall be deemed accepted unless a user objects to their validity within six weeks of notification. The Provider shall specifically point out the meaning of this deadline in the e-mail with the amended provisions distributed to users.

§ 11 Final provisions

(1) The Agreement and its amendments must be announced in writing to be valid. No ancillary agreements exist. Ancillary agreements, amendments or supplements or abolition of the text form requirement must be announced in writing to be effective.

(2) In the event that one or more provisions should be invalid, all provisions contained in these General Terms and Conditions shall be assessed as content separable and separate from the other provisions. Should one or more provisions under these General Terms and Conditions be ineffective, then this shall not affect the validity the remaining provisions of the General Terms and Conditions. Any such ineffective provisions shall be substituted by a replacement provision which corresponds to, or at least matches as closely as possible, the purpose of the provisions which the contracting parties would have agreed upon had they been aware of such ineffectiveness.

(3) The laws of the Federal Republic of Germany shall exclusively apply.

(4) If the Provider's contractual partner is a merchant, a legal entity under public law or a special fund under public law, the place of performance and jurisdiction shall be Cologne for both parties.