Work Aid for Publishing Invoicing Documents – Entry Forms for Small Businesses (Pursuant to § 267 Para. 1 HGB)

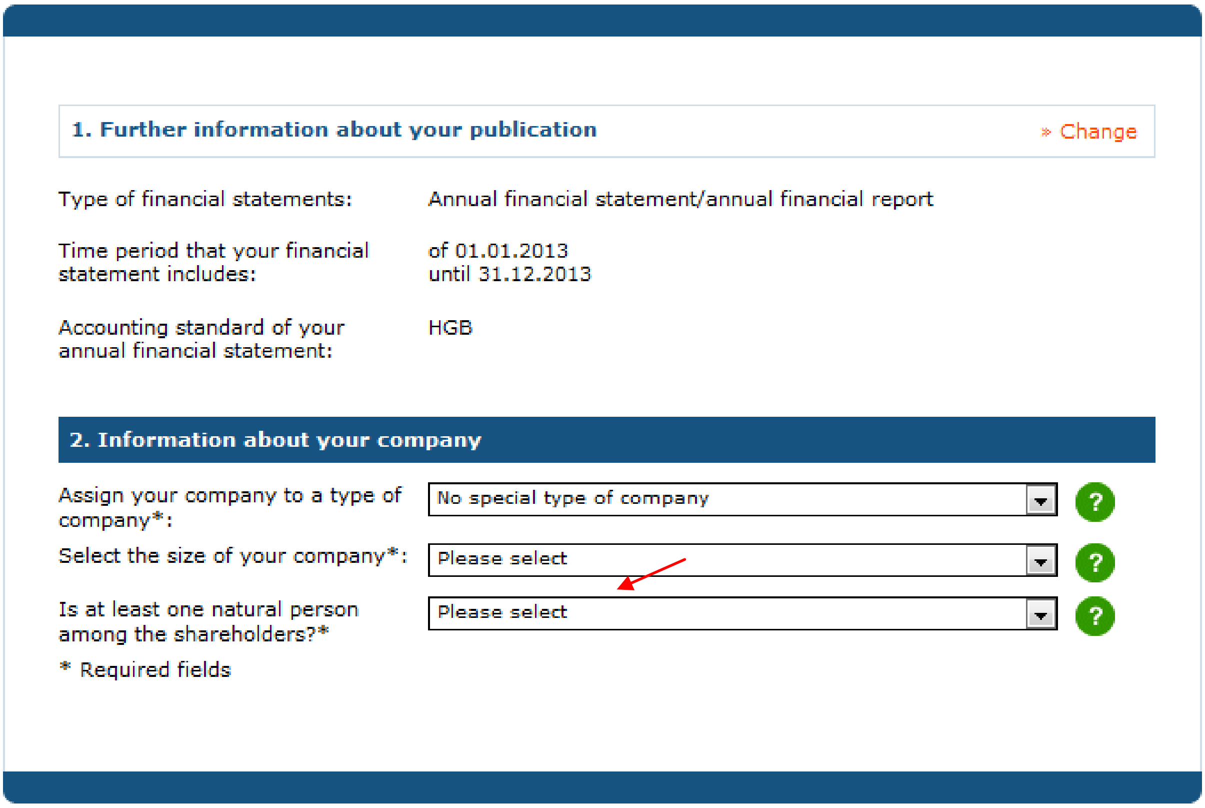
Entry Form for Small Businesses (Pursuant to § 267 Para. 1 HGB)

For small businesses (pursuant to § 267 para.1 HGB), there is an alternative to the upload process available; an entry form for submitting annual financial statement documents *(see Illustration 2)*. Using this form provides you with the advantage of having the publication of your annual financial statement invoiced at a lump-sum price for delivery in XML format. As a registered user, you can find the form on the publication platform in order submission for the Federal Gazette under “Annual Financial Statements” (type of Financial Statement: “Annual Financial Statement/Annual Financial Report”) in the “Submission” tab under “Option 1: Fill out Form”.

Assigning your Company to the Legally-Required Size Categories

The entry form is only available for small businesses pursuant to § 267 para. 1 HGB. The size category of your company must be previously specified in the order submission under “Additional Order Data”, “2. Information about Your Company”. You can find help for assigning your company to the legally-prescribed size categories directly next to the selection menu for specifying the size category (*see Illustration 1).*

(Illustration 1, “Additional Order Data”)



1. Further information about your publication » Change

Type of financial statements: Annual financial statement/annual financial report

Time period that your financial statement includes: of 01.01.2013 until 31.12.2013

Accounting standard of your annual financial statement: HGB

2. Information about your company

Assign your company to a type of company*: No special type of company

Select the size of your company*: Please select

Is at least one natural person among the shareholders?*: Please select

* Required fields

In order to verify whether there is an obligation for publication in the case of GmbHs, a specification must be made on whether there is at least one natural person among the business partners (cf. § 325 HGB).

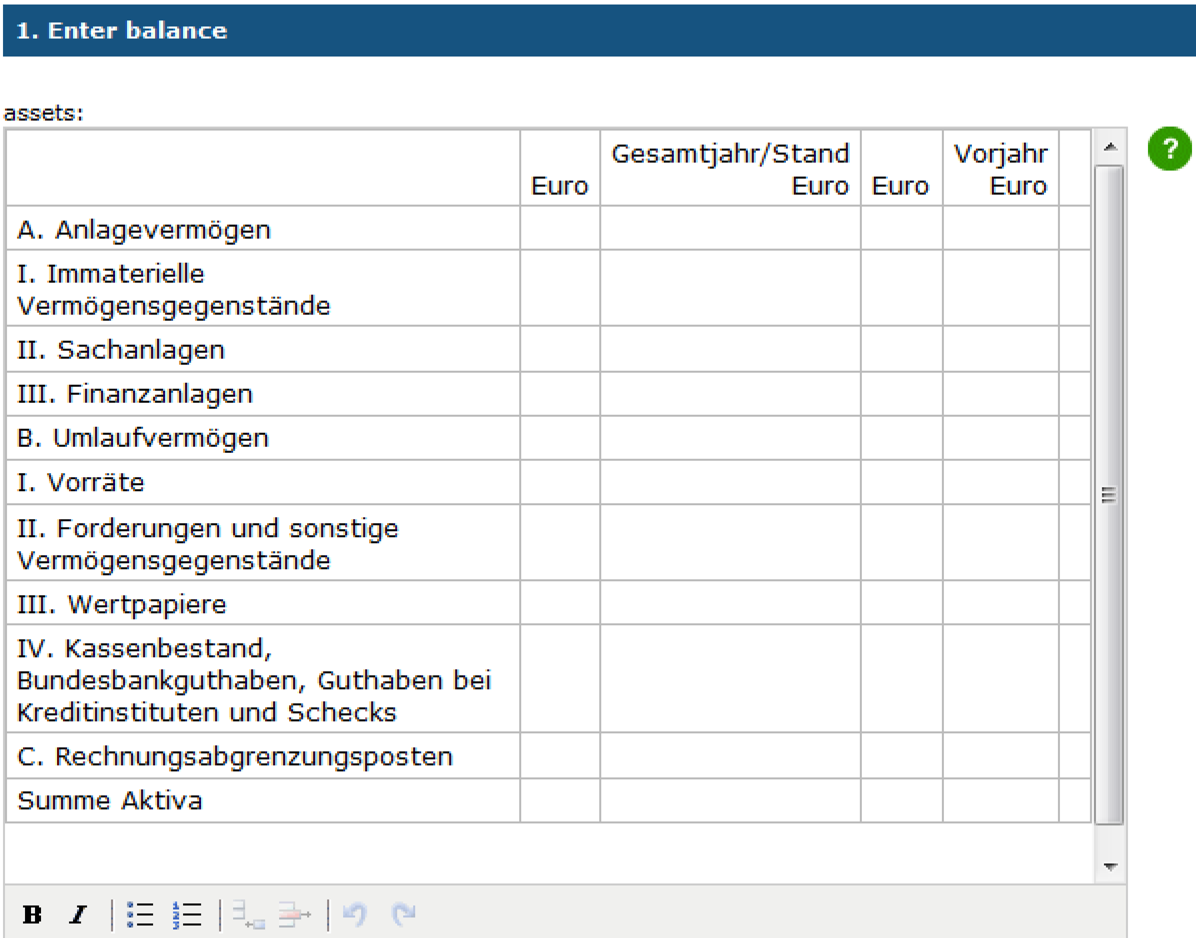
1. Entering your Balance Sheet Data

The data from your balance sheet must be manually entered into the balance sheet for assets and liabilities (*see Illustration 2).* The tables contain example texts for individual balance items, which can be entered or overwritten depending on your demands.

If your balance sheet should not contain individual items, then the individual items in the legend should be erased using the function in the toolbar *(see Illustration 3).* Empty columns or rows are not shown in the publication.

Important!
The classification/numbering are not automatically adjusted. Therefore, please make sure that your information in this form matches the one in your annual financial statement documents.
If you need more time (more than 1 hour) to fill out the form, temporarily save the form *(see section 6. Temporary Saving).* Otherwise, your entries will be lost!

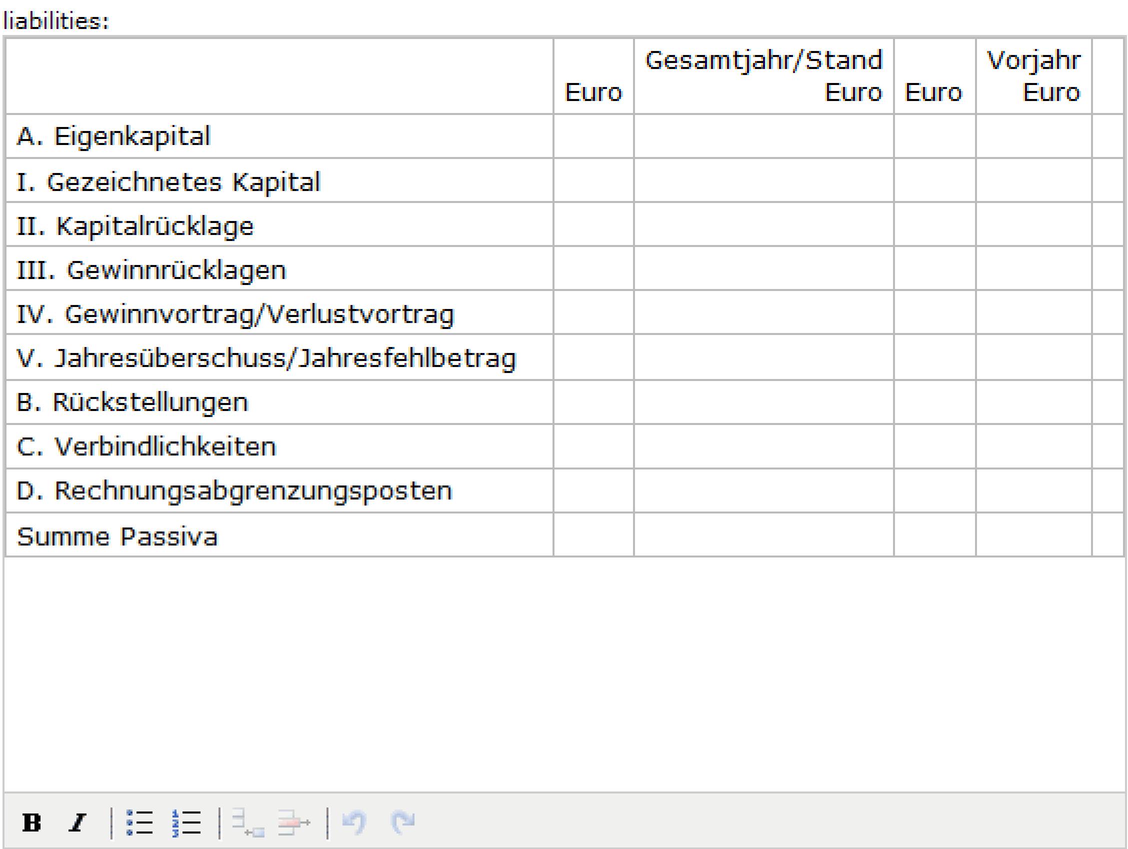
(Illustration 2, Entry Form for Balance Sheet Data)



1. Enter balance

assets:

	Euro	Gesamtjahr/Stand Euro	Euro	Vorjahr Euro
A. Anlagevermögen				
I. Immaterielle Vermögensgegenstände				
II. Sachanlagen				
III. Finanzanlagen				
B. Umlaufvermögen				
I. Vorräte				
II. Forderungen und sonstige Vermögensgegenstände				
III. Wertpapiere				
IV. Kassenbestand, Bundesbankguthaben, Guthaben bei Kreditinstituten und Schecks				
C. Rechnungsabgrenzungsposten				
Summe Aktiva				

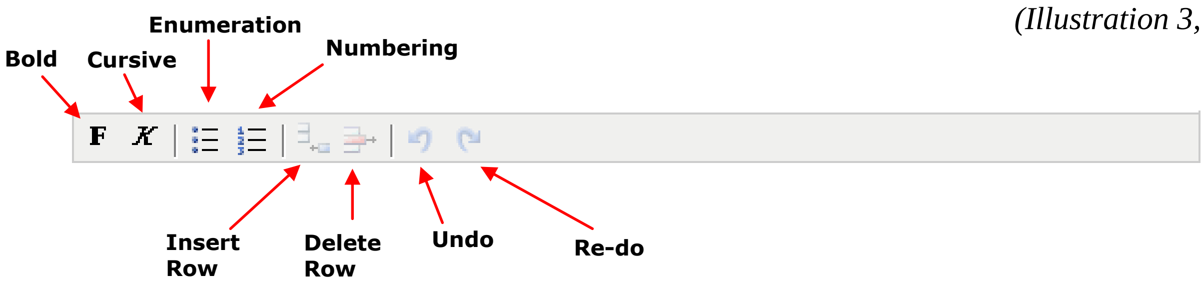


liabilities:

	Euro	Gesamtjahr/Stand Euro	Euro	Vorjahr Euro	
A. Eigenkapital					
I. Gezeichnetes Kapital					
II. Kapitalrücklage					
III. Gewinnrücklagen					
IV. Gewinnvortrag/Verlustvortrag					
V. Jahresüberschuss/Jahresfehlbetrag					
B. Rückstellungen					
C. Verbindlichkeiten					
D. Rechnungsabgrenzungsposten					
Summe Passiva					

If you need additional rows for entering your data, you can add them using the appropriate function in the toolbox. Additional columns cannot be added. The toolbar functions are described in *Illustration 3* below.

(Illustration 3, Toolbar)



2. Adding an Appendix

The appendix text does not need to be manually entered, rather it can be manually copied using "copy + paste", e.g. from a Word file into a form's text field. Please note that the "APPENDIX" heading is already set in the form by default. Please do not enter the heading in the text again *(see Illustration 4).* Tables can also be inserted using "copy + paste". Please note that the table must be split after the 6th column for publication in the Federal Gazette. This process largely takes place automatically.

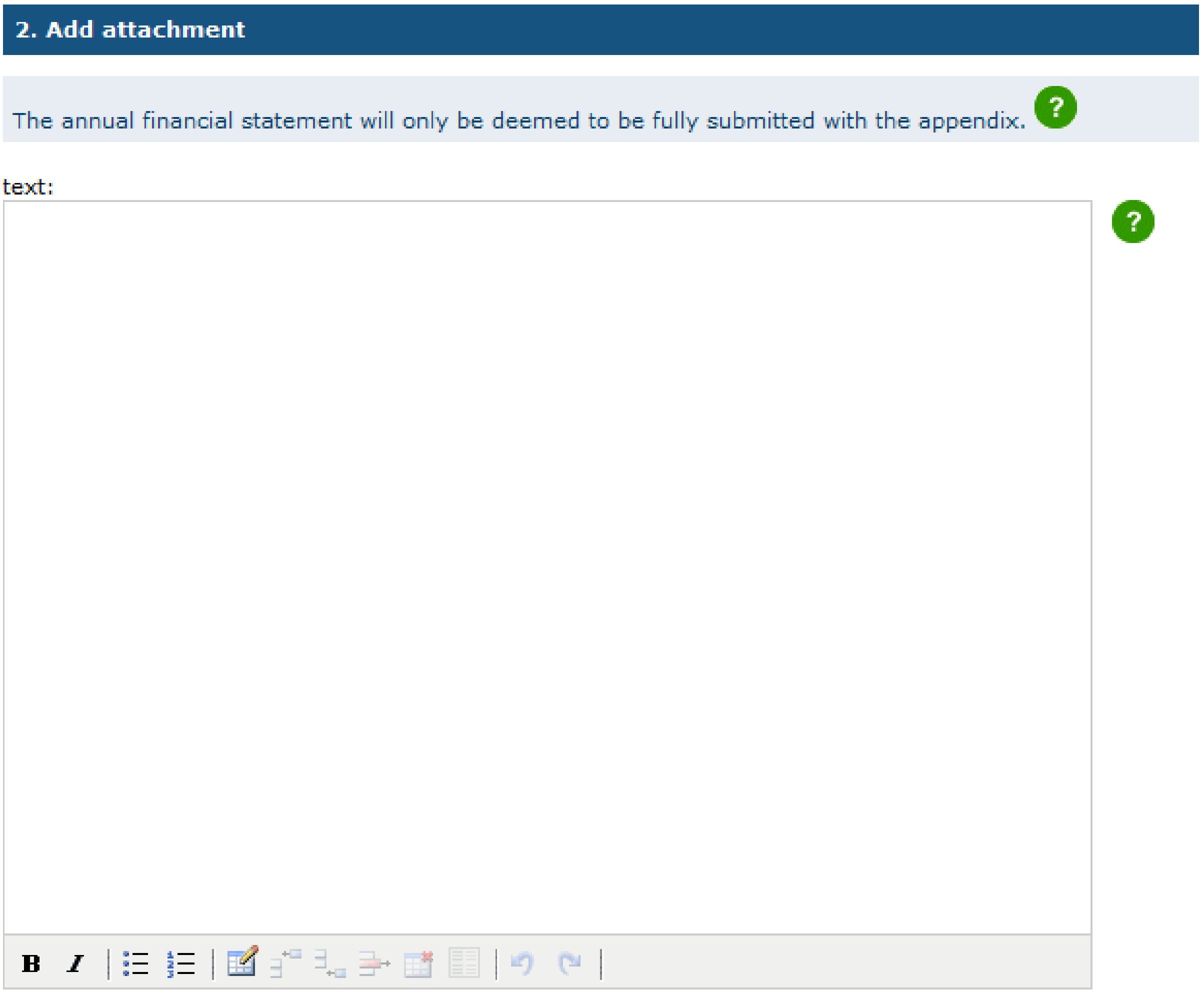
To ensure table readability after splitting, please mark the legend column using the function provided in the entry field tool box for the appendix *(see Illustration 5).* You can select up to 5 columns as a legend.

Moreover, there is the option of creating tables directly in the form using the function provided in the toolbar. The amount of table columns is limited to 6 when using this function.

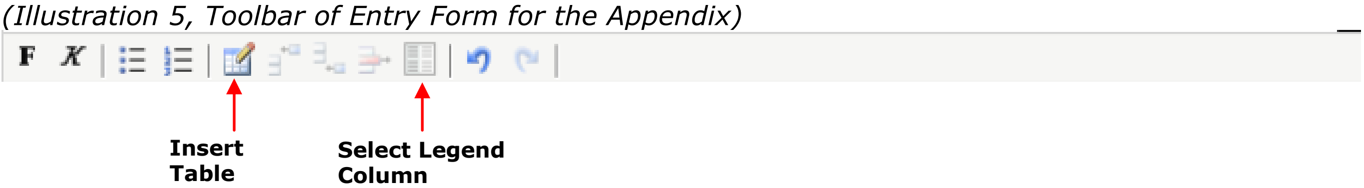
Important!

If you need more time (more than 1 hour) to fill out the form, temporarily save the form. *(see section 6. Temporary Saving)* Otherwise, your entries will be lost!

(Illustration 4, Entry Form for the Appendix)



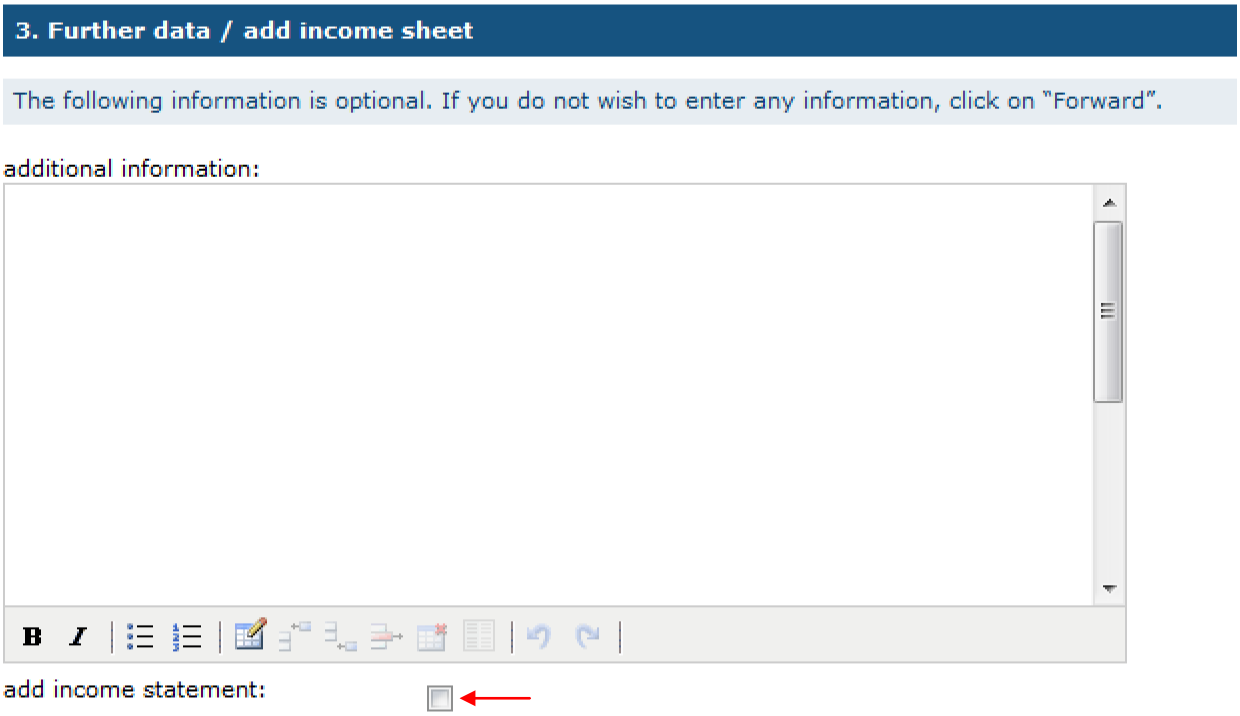
(Illustration 5, Toolbar of Entry Form for the Appendix)



3. Enter Additional Data

In the “Additional Data” field *(see Illustration 6)*, you have the option of entering additional information about your annual financial statement. The same functions are available to you as during appendix input.

(Illustration 6, form for entering additional data)



Furthermore, there is the option of entering the profit and loss account here. To do so, click on the appropriate box *(small arrow in Illustration 6).* The entry form for the profit and loss account will subsequently be shown to you *(see Illustration 7).*
The data from your balance sheet must be manually entered into the table (*Illustration 7).* The tables contain example texts for individual profit and loss account items, which can be entered or overwritten depending on your demands.

Important!
The classification/numbering are not automatically adjusted. Therefore, please make sure that your information in this form matches the one in your annual financial statement documents.
If you need more time (more than 1 hour) to fill out the form, temporarily save the form. *(see section 6. Temporary Saving)* Otherwise, your entries will be lost!

(Illustration 7, Entry Form for Profit and Loss Account)

title*:

GEWINN- UND VERLUSTRECHNUNG

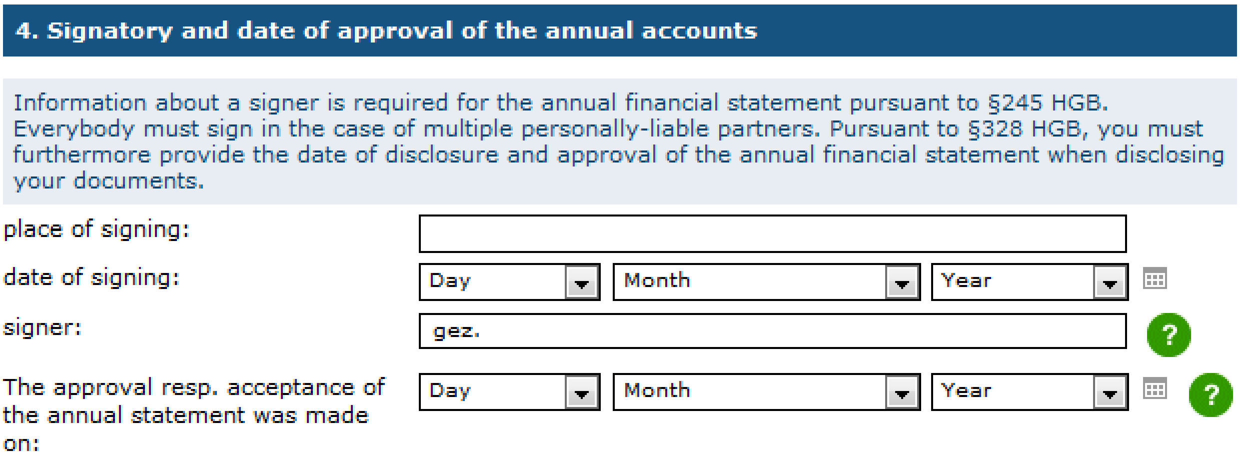
income statement according to the nature of expenses:

	Euro	Gesamtjahr/Stand Euro	Euro	Vorjahr Euro	
1. Umsatzerlöse					
2. Erhöhung oder Verminderung des Bestands an fertigen und unfertigen Erzeugnissen					
3. andere aktivierte Eigenleistungen					
4. sonstige betriebliche Erträge					
5. Materialaufwand:					
a) Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren					
b) Aufwendungen für bezogene Leistungen					
6. Personalaufwand:					
a) Löhne und Gehälter					
b) soziale Abgaben und Aufwendungen für Altersversorgung und für Unterstützung, davon für Altersversorgung					
7. Abschreibungen:					
a) auf immaterielle Vermögensgegenstände des Anlagevermögens und Sachanlagen sowie auf aktivierte Aufwendungen für die Ingangsetzung und Erweiterung des Geschäftsbetriebs					
b) auf Vermögensgegenstände des Umlaufvermögens, soweit diese die in der Kapitalgesellschaft üblichen Abschreibungen überschreiten					

B *I*

Afterwards, you have the option of entering a signatory and the date of your annual financial statement's validation and/or authorisation *(see Illustration 8)*. Please note the related help text.

(Illustration 8, Signatory and date of approval)



4. Signatory and date of approval of the annual accounts

Information about a signer is required for the annual financial statement pursuant to §245 HGB. Everybody must sign in the case of multiple personally-liable partners. Pursuant to §328 HGB, you must furthermore provide the date of disclosure and approval of the annual financial statement when disclosing your documents.

place of signing:

date of signing: Day Month Year

signer: gez.

The approval resp. acceptance of the annual statement was made on: Day Month Year

4. Sending a Company Logo

You have the option of sending a company logo as a graphic file using the upload process *(see Illustration 9)*. Permissible file formats are jpeg or gif.

(Illustration 9, Company Logo)

5. Submit company logo

You have the option to submit a company logo here. So you should read the information in the help text of the green question mark. If you would like to submit a company logo, please click below on "Next".

A) Select a file from your computer: Durchsuchen...

B) Download the file to the directory below: Load file

Loaded files

File name	Size	Date	Time	Action
No file loaded				

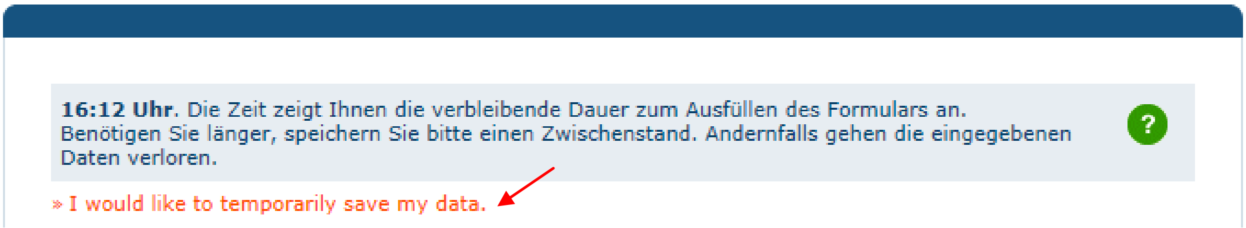
Legend: Delete

5. Temporary Saving

If you need more time (more than 1 hour) to fill out the form, temporarily save your entries *(see Illustration 10)*. Otherwise, your entries will be lost! 5 minutes before time expiry, you will be reminded of the end of the session once more via an automatically-appearing warning window.
You can continue to fill out the form at any time. You also have the option of continuing to edit the form with the previously-entered data at a later point in time after saving. The saved document can then be retrieved again under » My Data › Federal Gazette Orders › Temporarily Saved Orders.

Please note that the entry form here can only be temporarily saved. Using temporary storage does not submit the order to the publisher yet. You must perform this separately in the "Overview" form.

(Illustration 10, Temporary Saving)



6. Preview

After clicking on the "Forward" button, you will be shown the content you inputted at a glance and in an organised manner *(see Illustration 11).* The title is created based on the information you provided in the "Additional Order Data" form. If you still wish to make changes to the annual financial statement data, you can go back to the appropriate form using the "Back" button and make the changes.

(Illustration 11, Overview of Inputted Content)

14:22 Uhr. Die Zeit zeigt Ihnen die verbleibende Dauer zum Ausfüllen des Formulars an. Benötigen Sie länger, speichern Sie bitte einen Zwischenstand. Andernfalls gehen die eingegebenen Daten verloren.

» I would like to temporarily save my data.

TESTUNTERNEHMEN-STAB

Alfeld (Leine)

Jahresabschluss zum Geschäftsjahr vom 01.01.2013 bis zum 31.12.2013

BILANZ

AKTIVA

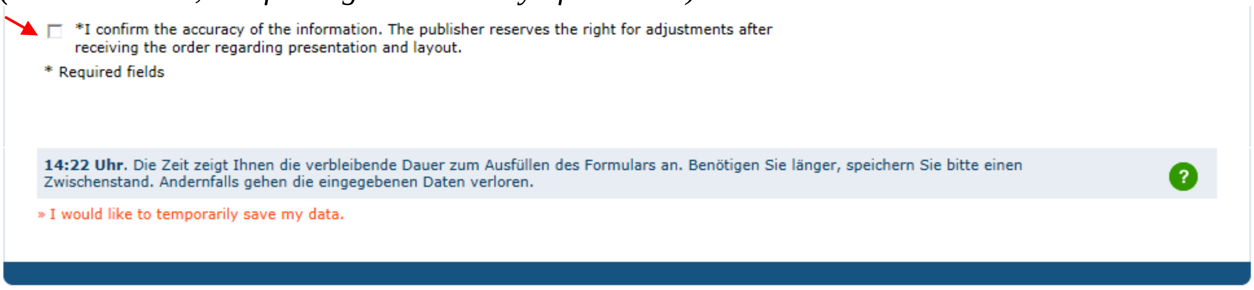
	Euro	Gesamtjahr/Stand Euro	Euro	Vorjahr Euro
A. Anlagevermögen				
I. Immaterielle Vermögensgegenstände				
II. Sachanlagen				
III. Finanzanlagen				
B. Umlaufvermögen				
I. Vorräte				
II. Forderungen und sonstige Vermögensgegenstände				
III. Wertpapiere				
IV. Kassenbestand, Bundesbankguthaben, Guthaben bei Kreditinstituten und Schecks				
C. Rechnungsabgrenzungsposten				
Summe Aktiva				

PASSIVA

	Euro	Gesamtjahr/Stand Euro	Euro	Vorjahr Euro
A. Eigenkapital				
I. Gezeichnetes Kapital				
II. Kapitalrücklage				
III. Gewinnrücklagen				
IV. Gewinnvortrag/Verlustvortrag				
V. Jahresüberschuss/Jahresfehlbetrag				
B. Rückstellungen				
C. Verbindlichkeiten				
D. Rechnungsabgrenzungsposten				
Summe Passiva				

Please check carefully once more to see if all information is reproduced correctly. In case you wish to correct something, go back to the entry form and change the corresponding information here. You can reach the overview of the entered content using the “Forward” button. If all information is correct, confirm the accuracy of the data *(see Illustration 12).* Please note: Your order has not been sent to the publisher yet. Only after going through all the process steps of order submission and order placement in the “Overview” form is your electronic order submission complete and the order sent to the publisher.

(Illustration 12, Confirming the Accuracy of the Data)



*I confirm the accuracy of the information. The publisher reserves the right for adjustments after receiving the order regarding presentation and layout.

* Required fields

14:22 Uhr. Die Zeit zeigt Ihnen die verbleibende Dauer zum Ausfüllen des Formulars an. Benötigen Sie länger, speichern Sie bitte einen Zwischenstand. Andernfalls gehen die eingegebenen Daten verloren.

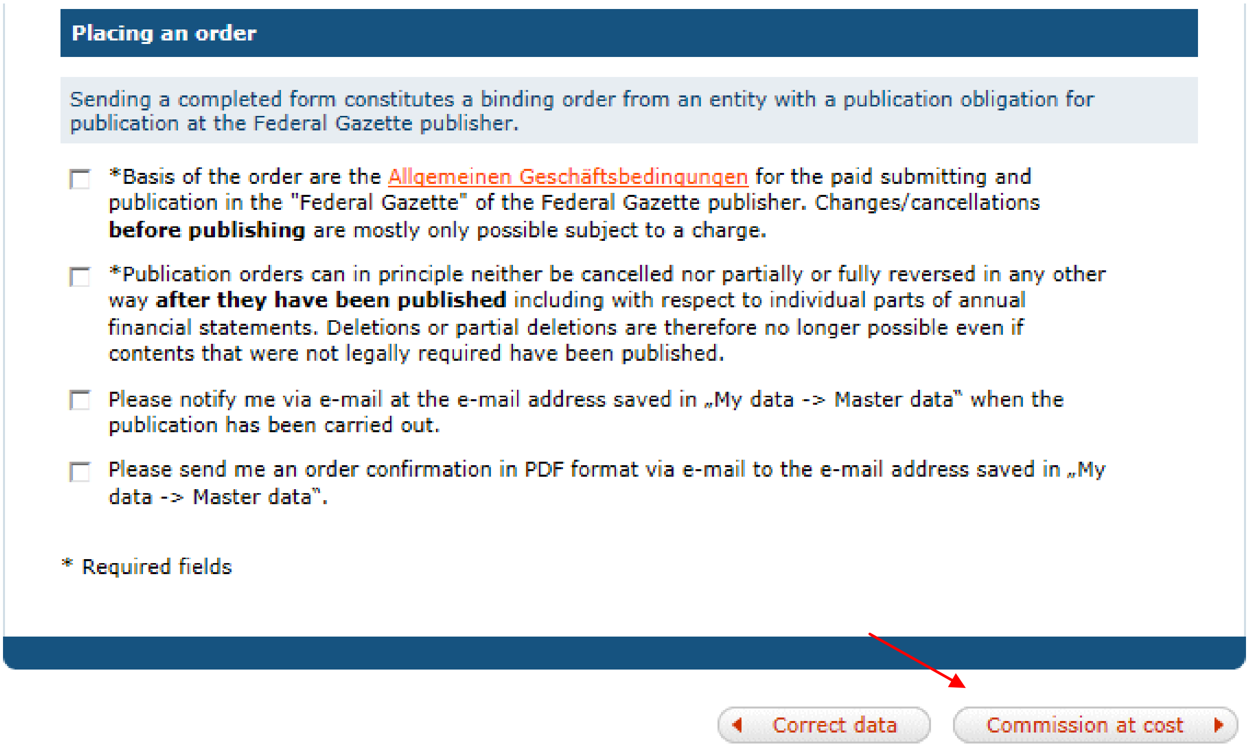
» I would like to temporarily save my data.

Using the “Forward” button, you can access the additional order forms in which you can enter information about the date and invoicing.

7. Placing Order

Only after placing an order *(see Illustration 13*) will a publication order be sent to the Federal Gazette publisher.

(Illustration 13, Placing Order)



Placing an order

Sending a completed form constitutes a binding order from an entity with a publication obligation for publication at the Federal Gazette publisher.

*Basis of the order are the Allgemeinen Geschäftsbedingungen for the paid submitting and publication in the "Federal Gazette" of the Federal Gazette publisher. Changes/cancellations **before publishing** are mostly only possible subject to a charge.

*Publication orders can in principle neither be cancelled nor partially or fully reversed in any other way **after they have been published** including with respect to individual parts of annual financial statements. Deletions or partial deletions are therefore no longer possible even if contents that were not legally required have been published.

Please notify me via e-mail at the e-mail address saved in „My data -> Master data“ when the publication has been carried out.

Please send me an order confirmation in PDF format via e-mail to the e-mail address saved in „My data -> Master data“.

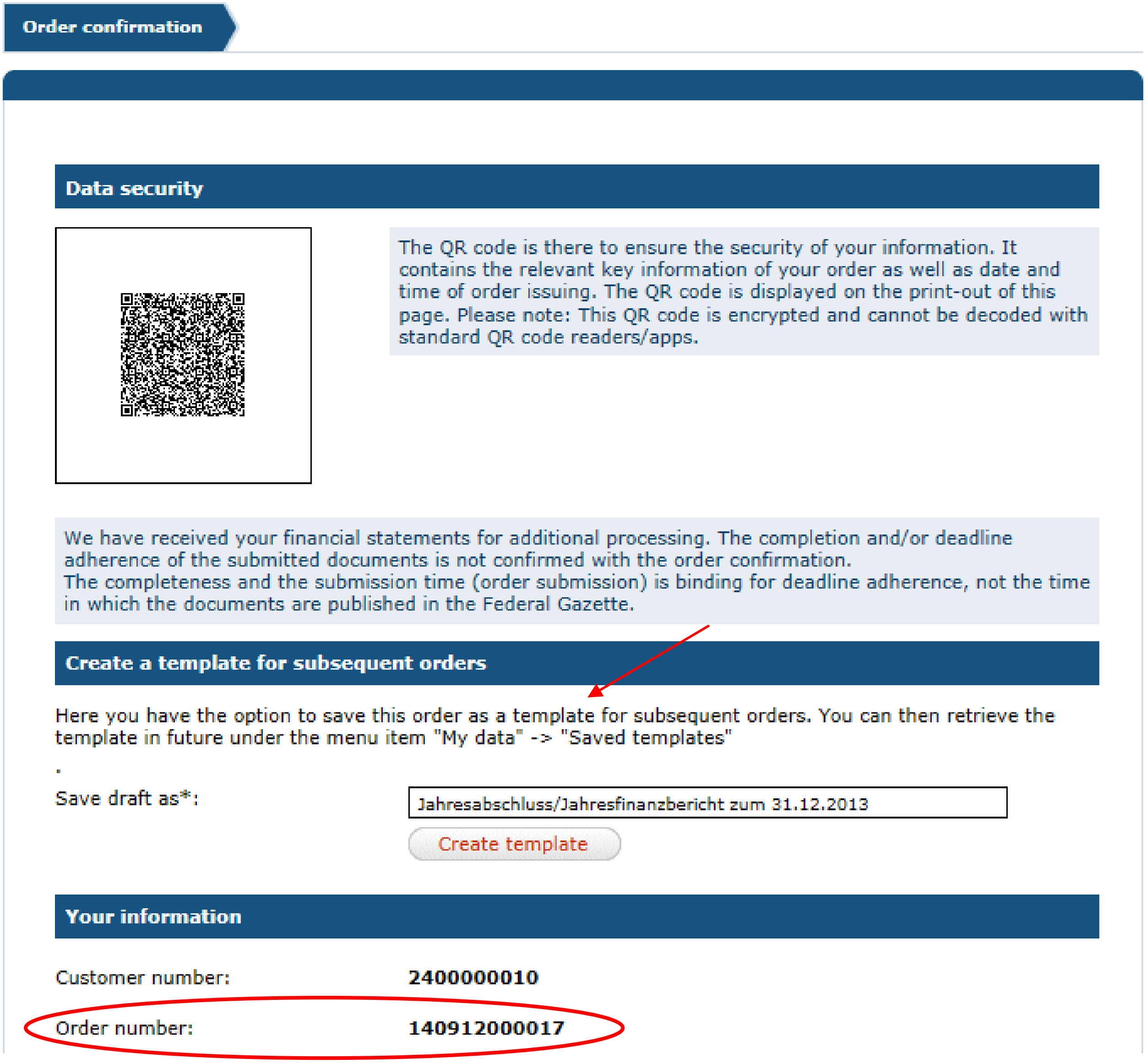
* Required fields

Correct data | Commission at cost

8. Order Confirmation – Create Template for Subsequent Orders

After placing the order, you will be shown an order confirmation with an order number on the screen. We recommend that you print out the order confirmation. Please keep the order number handy for any possible queries. Moreover, you have the option here of saving your orders as templates for future orders *(see Illustration 14).*

(Illustration 14, Order Confirmation – Create Template for Subsequent Orders)



9. Change Order

You can make changes in your existing order, like correcting the address or the type of publication. To do so, go to the “My Data – Orders/Retrievals – Federal Gazette Orders” menu and click on the “Change” symbol for the order in question.

Order changes always correspond to existing orders which have not yet been published. You can overwrite the existing order and its content by changing the order. Only the state of the last change is published. You can review changes to the order under “My Data”. The order number remains the same during an order change. It is not possible to create a new order via this method.

Please note: If, in case of an annual financial statement order, the financial year is overwritten, for instance, by an order change, this can lead to a notification being sent to the Federal Office of Justice regarding a failure to make a disclosure for the overwritten financial year.

Changes are free of charge if your order is in the “Order Received” status. Changes incur a cost in the “Processing” status. If your order is in another status, then changes can no longer be made via the publication platform. Please contact the publisher if you still need to urgently make a change in such a case. You can find the service number on the publication platform under “We can further assist you”.