

General Terms and Conditions of Use for the Company Register

IMPORTANT!

Following the entry into force of the Act Transposing the Digitalisation Directive (DiRUG) on 1 August 2022, accounting documents and company reports for financial years commencing after 31 December 2021 must be submitted to the Company Register.

The Company Register is the right disclosure medium for these documents **only**.

Accounting documents and company reports with a financial year commencing before 1 January 2022 must continue to be submitted to the Bundesanzeiger [*German Federal Gazette*] even after the entry into force of the DiRUG.

Under the DiRUG, accounting documents and company reports for financial years commencing before 1 January 2022 must continue to be submitted to the Bundesanzeiger. If these documents are mistakenly submitted to the Company Register, the register-keeping authority reserves the right to forward the data to the Bundesanzeiger for disclosure. The Bundesanzeiger charges a higher processing fee for this forwarding.

Please refer to the overview provided in "Fees and charges".

There is no obligation to return or retain any transmitted data, data carriers and documents that are not intended for inclusion in the Company Register or that do not meet the technical requirements. Orders whose contents violate Acts of law, official regulations or boni mores will not be carried out.

Section 1 Contents

- (1) The data specified in Section 8b (2) HGB (German Commercial Code) shall be made available for retrieval in the Company Register.
- (2) For reasons of long-term archiving, comparability of information and efficient work processes, the data in the Company Register is kept exclusively in the structured data format customary in the Company Register. The Company Register must indicate in which language the data within the meaning of paragraph (1) is stored in the Company Register.

Section 2 Accounting documents and company reports pursuant to Sections 325 ff., 329 ff. HGB and other statutory regulations for financial years commencing after 31 December 2021

Under Section 325 (1), (2a) to (4) HGB, the legal representatives must transmit the specified annual financial statement documents for financial years commencing after 31 December 2021 to the register-keeping authority electronically for inclusion in the Company Register.

Section 329 (1) to (4) HGB requires the register-keeping authority to check the documents are complete and comply with the relevant deadlines. If there is reason to believe that a disclosure exemption may have been wrongly claimed, the register-keeping authority may, where appropriate, demand further information in accordance with the statutory regulations in Section 329 (2) HGB, and under Section 329 (4) in combination with Section 329 (2) sentence 2 HGB is legally obligated to inform the Federal Office of Justice if the information is not provided.

Where the annual financial statement documents are from a micro share capital company pursuant to Section 267a HGB, the legal representatives may also comply with their obligations under Sections 325 et seq. HGB for financial years commencing after 31 December 2021 by transmitting the balance

sheet in electronic form to the register-keeping authority in accordance with section 326 (2) HGB to be permanently deposited in the Company Register and by issuing a deposit order. The balance sheet will then be permanently deposited in the Company Register by the register-keeping authority after review as per Section 329 (1) HGB.

If no deposit order is issued, the general disclosure obligation under Section 325 (1) HGB remains in place and the balance sheet will be included electronically in the Company Register for publication. Once an order has been placed by a micro share capital company for entry in the Company Register for publication, it cannot be changed into a deposit order pursuant to Section 326(2) HGB even if the micro share capital company would have been eligible to opt for deposit. The decision not to exercise the statutory elective right pursuant to Section 326(2) HGB by transmitting the documents for entry in the Company Register for publication is final.

A micro share capital company's notification pursuant to Section 326 (2) sentence 3 HGB that no more than two of the three characteristics specified in Section 267a (1) HGB apply to it for the financial statement reporting dates relevant to Section 267 (4) HGB is without prejudice to the provision under Section 329 (2) sentence 1 HGB.

The company or the third party tasked by the company with depositing the documents shall generally be provided with a record of the deposited documents for retrieval in its user account on www.publikations-plattform.de (henceforth referred to as the service platform).

Where the disclosure of documents is based on other statutory regulations which refer to Section 325 HGB in whole or in part, the above shall apply *mutatis mutandis*.

Section 3

Inspection and retrieval

- (1) Save for the balance sheets submitted in accordance with Section 326 (2) HGB, the Company Register allows all the data submitted to be searched for. The retrieval of deposited balance sheets is only possible subject to a fee and registration.
- (2) Prior registration is not generally required to inspect the data made available pursuant to Section 8b (2) HGB. Registration in accordance with Section 4 paragraph (1) of these Terms and Conditions of Use is only required for the retrieval of annual financial statement documents deposited under Section 326 (2) HGB.
- (3) The user may copy data made directly accessible to the Company Register under Section 8b (2) nos. 4 to 10 and 13 HGB as a printout or as an electronic file.
- (4) The Company Register provides access to the deposited annual financial statement documents of micro share capital companies within the meaning of Section 8b (3) sentence 1 no. 2, 2nd alternative HGB by calling up a link of the company searched for. The data is disclosed uniformly upon application.
- (5) Information pursuant to paragraphs (3) and (4) shall be marked with the origin note "Excerpt from the Company Register" and the date on which the document was entered in the Company Register or - in the case of the deposit of annual financial statement documents under Section 326 (2) HGB - on which the annual financial statement documents were deposited.
- (6) The Company Register provides access to the original data within the meaning of Section 8b (2) nos. 1 to 3 and 11 to 12 HGB in the form of the results of a search. The state justice departments enable the requisite access for this. The information is presented uniformly, making it clear that it is data retrieved from the original register records.

Section 4 Registration and identification

- (1) Registration with the Company Register is required for the fee-based retrieval of deposited documents or the certification of financial statement documents as well as for the receipt of an invoice document. Registration is exclusively on the website of the Company Register (www.unternehmensregister.de).

The following minimum information must be provided, with the exception of No. 4 for the retrieval of deposited financial statement documents:

1. Company or name of the user,
2. Address of residence or registered office,
3. E-mail address,
4. Phone number.

Users receive their access data electronically or by post.

- (2) To register for data transmission under Section 11 (2) sentence 1 URV (German Company Register Regulation) for companies entered in the Commercial or Cooperative Register, the following information must be provided as a minimum in addition to the information under paragraph (1):

1. Company or name of the company,
2. Registry court,
3. Register type,
4. Registration number.

- (3) Registration pursuant to paragraph (2) requires electronic identification of the user. The user is the natural person who will actually transmit data in accordance with Section 11 (2) URV for parties subject to publication and disclosure obligations. The identity check is carried out as per the identification procedures specified in section 3 (3) nos. 1 to 3 URV.

1. Electronic identity card in accordance with Section 18 Personalausweisgesetz (German Identity Card Act), in accordance with Section 12 eID-Karte-Gesetz (German eID Card Act) or in accordance with Section 78 (5) Aufenthaltsgesetz (German Residence Act) or
2. An electronic means of identification issued by another Member State of the European Union and which is
 - a) recognised for the purposes of cross-border authentication under Article 6 of Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73; L 23, 29.1.2015, p. 19; L 155, 14.6.2016, p.44); and
 - b) corresponds to the assurance level "high" within the meaning of Article 8 (2)(c) of Regulation (EU) No 910/2014, or
3. An identification method provided by the register-keeping authority within the meaning of the first sentence of point (d) of the second paragraph of Article 24 (1) of Regulation (EU) No 910/2014.

The register-keeping authority currently offers an automatic video-based identification procedure, an assisted video-based identification procedure and eID as identification procedures. Please refer to the document BANZ-ID-AGB (Bundesanzeiger General ID Terms and Conditions).

- (4) If the user wishes to make transmissions for himself/herself or for third parties as their authorised representative, he/she shall specify an identifier and a password when registering to authenticate himself/herself as an authorised user of the Company Register. Other authentication procedures may be used, providing they guarantee a comparable assurance standard according to the state of the art. Users who are customers of data processors connected via a key account interface may be registered by the corresponding data processor without issuing an identifier and password if the register-keeping authority offers this option for the connected interface.
- (5) During the registration process, the register-keeping authority is required to review whether there are serious doubts regarding the user's legal capacity or capacity to contract or the user's authorisation to transmit data pursuant to Section 11 (2) first sentence URV. If this is the case, the register-keeping authority may require the user or the authorised person acting on his or her behalf to provide suitable evidence of his or her legal capacity or capacity to contract or of the authorisation to transmit data.
- (6) You can register several persons to transmit data ("contact persons") in the contact person database in the user account on the service platform. These need to each identify themselves separately as per paragraph (3) in order to be considered authorised to transmit data pursuant to Section 11 (2) URV. After successful identification, the "identification status" is linked to the contact person data stored. Successful identification is a requirement for data transmission under Section 11 (2) URV. Each time before transmitting data under Section 11 (2) URV, the party actually transmitting the data must select his or her own contact person data and confirm it by selecting a separate checkbox for this. A false declaration here constitutes an abuse of identity and may be result in prosecution under criminal and/or professional law.

Section 5

User obligations

- (1) The user is obligated to always check the data provided during registration (master data, company data, billing data, and where applicable customer data, data of subsidiaries) is correct, and to change it as required under the menu item "My data".
- (2) Communication with the register-keeping authority shall take place electronically by e-mail. The user confirms that the e-mail addresses provided in the user account (for registration, for order transmission and when specifying contact persons) shall, inter alia, be used for the purposes of business communication with the registration authority. The user shall ensure that he or she is authorised to use the e-mail addresses provided.
- (3) The user is obligated to ensure that the e-mail address linked to his or her user account can receive e-mails. In particular, he/she is obligated to take steps to ensure that e-mails from the register-keeping authority with the domains "@bundesanzeiger.de", "@unternehmensregister.de", "@bundesanzeiger-verlag.de" are not redirected to the SPAM folder of his/her e-mail account
unnoticed.
In light of this, in the event that the register-keeping authority has sent an e-mail and this can be proven, the onus is on the user to prove that he or she did not receive it.
- (4) The user is obligated to keep his or her access data secret and to prevent misuse by third parties. The user shall ensure that he or she chooses a password in compliance with the general principles for password security. The user is provided with instructions on how to choose a secure password during the registration process on the service platform in accompanying help texts and in the "Questions and Answers" section. The user shall ensure that he/she changes his/her password regularly in compliance with the aforementioned requirements.

Section 6

Security and data protection

- (1) If incidents or interruptions occur during transmission of data, this should be reported to the transmitting agency on the service platform and new transmission should be requested.
- (2) Failed log-in attempts and all retrievals are allowed to be documented for the purposes of detecting and preventing unauthorised access to the Company Register. Retrievals may also be documented where this is necessary for the purposes of invoicing and fee collection. The data collected in the process shall only be used for the purposes stated in sentences 1 and 2 and shall be blocked for use for other purposes. It shall be deleted after six months have passed unless it is still required for the purposes of invoicing and collection of monies owed.

Section 7

Fees, payments and invoicing, services

- (1) Registration under Section 4 paragraph (1) of these Terms and Conditions of Use is required to apply for disclosure of information on documents that have been entered in the Company Register for permanent deposit. The fees are based on the Justizverwaltungskostengesetz (Judicial Administration Costs Act - JVKostG) plus statutory value added tax.
- (2) Payments can be made by credit card or electronic direct debit. Payments by cheque are excluded.
The payment method may be made dependent on registration pursuant to Section 4 of these Terms and Conditions of Use. Invoice documents will only be provided to the user electronically in his or her user account after prior registration. Without registration, receipts will only be displayed electronically in text form and delivered to the e-mail address provided.
- (3) The user is obligated not to use the data retrieved under Section 3 paragraph (6) of these Terms and Conditions of Use to establish or keep his/her own register in parallel to the Commercial Register and not to make the retrieved data available to anyone for such purposes.
- (4) Fees to compensate for the work involved in entering and reviewing accounting documents and company reports are stated in main section 4 of the JVKostG Costs Schedule. The fees pursuant to this section compensate for the work involving in entering accounting documents and company reports and for the review in accordance with Section 329 HGB.
- (5) If several documents which the company is required to transmit for the same financial year are transmitted at the same time and if entering these documents meets the criteria to trigger the same fee several times, this is treated as just one procedure. The same shall apply if prior to entry in the Company Register, documents are supplemented or transmitted in amended form; in these cases, the fees of this section shall be increased by 50 per cent.
- (6) If several documents are transmitted together within one order, the fees triggered in each case will be shown and charged separately on one invoice or statement of fees.
- (7) If, before the documents are entered in the Company Register, a request is made not to enter the documents in the Company Register, the fees under this section shall be reduced by 50 per cent. The fees shall not apply if, in the case of sentence 1, non-entry is requested on the same calendar day on which the documents were transmitted.
- (8) Fees for the electronic identity check are stated in main section 4 of the JVKostG Costs Schedule.

Section 8

Data transmission

to the Company Register in the form of direct data transmission by parties subject to disclosure or publication obligations or by third parties tasked with organising disclosure or publication

- (1) Data pursuant to section 8b (2) nos. 4, 9 and 10 HGB as well as documents to be permanently deposited are to be transmitted directly to the Company Register by the respective party subject to the disclosure or publication obligation or by the third party tasked by it to organise disclosure or publication.
- (2) To perform the transmission, the party subject to the publication obligation or the third party tasked with publication is required to register on the service platform.
- (3) Transmission takes place electronically over the service platform or using a separate web interface. Separate GTCs apply to the web interface.

The following electronic data formats are accepted:

a) XML/XBRL

XML/XBRL data created on the basis of an XSD provided in compliance with the requirements of the Bundesanzeiger Verlag (Federal Gazette Publishing House) or on the basis of a web form provided by the Bundesanzeiger Verlag ("XML/XBRL format"). For the "Announcement of Major Voting Rights", it is permissible to transmit graphic formats for the Notes (organisational charts/tables) for the "Information relating to the party obligated to make disclosures on the full chain".

Technical requirements for graphics:

Graphics of organisational charts or tables under paragraph (3) must meet the following requirements:

- Graphics must be submitted as separate files on the web form or together with XML/XBRL documents in one order.
- Graphics must be submitted as gif, jpeg or png files.
- Graphics must be transmitted in black and white or colour in the RGB colour space.
- Graphics which are optimised for screen display.
- Graphics whose maximum dimensions are: pixels: 1758 width x 800 height.

Graphics are not allowed to contain the following:

Content beyond organisational charts or tables under paragraph (3). In particular, not just text that is to be considered a substitute for the disclosure text.

b) Single Electronic Data Format (XHTML/iXBRL)

The following standards apply to publications by share capital companies issuing securities as domestic issuers in the single electronic reporting format in accordance with "Article 3 of Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (ESEF)".

The requirements of the Bundesanzeiger Verlag and said regulatory technical standards from Delegated Regulation (EU) 2019/815 must be complied with.

Submitted files must only contain content intended for inclusion in the Company Register. Supplied files must not exceed a maximum total size of 100 MB.

When you deliver the files you must ensure:

- all the objects referenced in the XHTML are also transmitted,
- all graphic files transmitted are referenced at least once in an XHTML file that is also transmitted.

The documents transmitted must not contain any of the following:

- loadable content (e.g. frames, iFrames)
- links to external sources, graphics or content
- active content (e.g. JavaScript)
- encrypted content
- password protection.

Technical requirements for graphics:

- Graphics must be embedded in the XHTML document or submitted together with XHTML/iXBRL files in one order as separate files.
- Graphics must be supplied as gif, jpeg or png files.
- Graphics whose maximum dimensions are:
pixels: 1758 width x 800 height.

(4) Notification of successful data transmission will be displayed electronically.

Section 9

Other formats - conversion

(1) In accordance with Section 15 (1) sentence 2 URV, the register-keeping authority of the Company Register offers parties subject to publication or disclosure obligations a service to convert documents into the format specified under Section 11(2) sentence 1 URV as well as graphic and design services. The fees for paid conversion or graphic and design services are stated in the overview provided in "Fees and Charges", which can be accessed on the website "www.unternehmensregister.de".

(2) The data formats transmitted must comply with the following technical requirements in particular:

a) For MS Word; MS Excel; RTF

Electronic documents must be readable, clearly structured and organised and created using the respective Office functions. Transmitted files must only contain content intended for inclusion in the Company Register.

- Scanned documents are subject to a higher processing fee (cf "Fees and charges").

You must comply with the following requirements:

- Use the relevant text functions when writing continuous texts.
- Use the table function when creating tables. Use the relevant Office table function. Horizontal and vertical information needs to be aligned clearly and unambiguously. Do not use merged cells. For balance sheets, assets and liabilities should be arranged one below the other.

The documents transmitted are not allowed to contain the following:

- Integrated text fields
- Active content, such as macros, dynamic fields, links, formulas, etc.
- Hidden content or content that is not visible in the Office view, for instance additional documents or data sheets, merged columns and rows in tables, etc.
- Read-only, document or password protection of any kind
- Multi-column Word and RTF documents ("columns")
- Documents in mark-up mode or with unconfirmed changes
- Contents in the headers and/or footers
- Tables created with tabs or spaces
- Tables with highly complex continuous texts

b) For graphics and objects (for MS Word, RTF and MS Excel documents, XML/XBRL and PDF)

Only company emblems or information graphics, e.g. charts, figures illustrating the content of the publication are accepted.

You must comply with the following requirements:

- Graphics/objects must be embedded in the publication text (MS Word, RTF, MS Excel and PDF documents) or submitted together with XML/XBRL documents in one order as separate files. On web forms provided by the Bundesanzeiger Verlag, a company emblem can be submitted as a graphic file together with the order – where this service is available.
- Graphics must be supplied as a gif, jpeg or png file
- Graphics must be supplied in black and white or colour in the RGB colour space
- Graphics which are optimised for screen display
- Graphics whose maximum dimensions are:
pixels: 599 width x 549 height

Graphics are not allowed to contain the following:

- Graphics are not allowed to only contain text that is to be considered a substitute for the publication text.

c) For PDF documents

PDF documents must be clearly readable, copyable and printable. The PDF document must contain the entire text intended for inclusion in the Company Register. The PDF document cannot be transmitted in combination with other data formats as an electronic order.

- Scanned documents are subject to a higher processing fee (cf "Fees and charges").

The following requirements apply:

- Security options need to be disabled
- Documents are not allowed to be encrypted
- No JavaScript
- No forms

- The document must be printable on DIN A4 in portrait or landscape format and comply with the following dimensions:

Maximum height:	297 mm
Minimum height:	279.4 mm
Maximum width:	216 mm
Minimum width:	210 mm

- Documents must not exceed the maximum size of 25 MB. If you are transmitting several PDF files, the maximum total size allowed is 100 MB per order.

Section 10

Presentation and design forms

The data transmitted will be entered true to the manuscript content. To ensure comparability of the information and efficient work processes, all orders will be posted on the Internet in the fonts and design forms of the individual sections and categories customary for the Business Register only. No galley proofs will be sent.

Section 11

(Electronic) Invoice dispatch

Invoices are sent electronically to the e-mail address provided when placing the order, unless a paper invoice is specifically requested.

Section 12

Accessibility and correction of data

- (1) The Company Register can only be accessed online. Disruptions to access, in particular due to maintenance or improvements are to be announced in good time as far as possible. The data is updated from Monday to Friday, save for public holidays. Different times, e.g. on Christmas Eve and New Year's Eve, will be posted on the Internet.
- (2) Corrections of data that has been made accessible shall be marked as such by the register-keeping authority.
- (3) Corrections/changes/deletions after entry in the Company Register:

(a) Corrections in the event of errors by the register-keeping authority

If, despite all due care, errors occur in the electronic publication by the register-keeping authority, these will be corrected free of charge on request by means of a corrective text created by the register-keeping authority. There is no entitlement to a publication being repeated in full or to a price reduction.

b) Changes/Deletions

As a general principle, publication orders can neither be revoked nor otherwise reversed in whole or in part once they have been entered in the Company Register – including for individual parts of annual financial statements. This means deletions or partial deletions are not generally possible either, even for disclosures going beyond what is mandatory.

Section 13

Deadlines and legal requirements

a) Entry times

Entries in the Company Register are generally made from Monday to Friday (save for public holidays). Different entry times, e.g. on Christmas Eve and New Year's Eve, will be posted on the Internet.

b) Disclosure deadline

To comply with the statutory disclosure deadline, it is sufficient to transmit the documents for inclusion in the Company Register by this deadline.

c) Order changes/cancellations before entry in the Company Register

Order changes and cancellations are subject to fees. Fees and charges are stated in the overview provided in "Fees and Charges", which can be accessed on the website "www.unternehmensregister.de". If an order is changed before entry in the Company Register, it shall be deemed to have been transmitted with amendments. In the event of such an amendment, the user is obligated to indicate which documents are affected by the respective amendment. The company or the third party designated to act on its behalf shall use the amendment or cancellation procedure made available on the service platform for this purpose.

Section 14

Company Register Regulation - URV

Furthermore, the register-keeping authority notes that the Company Register is kept in accordance with the Company Register Regulation and its explanatory memorandum.

Section 15

Liability

No responsibility will be assumed for data transmitted incorrectly. If the documents are not transmitted in time and/or in the correct form, the register-keeping authority shall not be liable. For the remainder, the liability of the register-keeping authority shall be limited to cases of intent and gross negligence, unless it is a case of obligations being breached whose fulfilment is essential for the proper performance of the contract and which the other party to the contract may routinely trust to be fulfilled (cardinal obligations). Liability shall be limited to compensation for typically foreseeable damage. The above limitation of liability shall apply *mutatis mutandis* to the legal representatives, employees and other vicarious agents and/or assistants of the register-keeping authority. In particular, following the entry into force of the amendments to the law as a result of the DiRUG, the register-keeping authority shall not assume any responsibility in the case of incorrect entry in the Company Register for financial years commencing before 1 January 2022.

Section 16

Authoritative language version

Where general terms and conditions or information are made available on the websites of the register-keeping authority in different language versions, only the German version shall apply in each case, in particular with regard to the interpretation and legal interpretation of the wording used. Versions in other languages (translations) are provided purely as a courtesy service by the register-keeping authority.

Section 17

German Law/Place of Performance/Place of Jurisdiction

Only German law shall apply. In the event that the contractual party of the register-keeping authority is a merchant, a legal entity under public law or a special fund under public law, the place of performance and jurisdiction for both parties shall be Berlin.

**Additional information is available on
"www.unternehmensregister.de" and "www.publikations-plattform.de".**

