

# General Terms and Conditions for Paid Submission for Publication in the Bundesanzeiger (German Federal Gazette)

## **IMPORTANT!**

Following the entry into force of the Act Transposing the Digitalisation Directive (DiRUG) on 1 August 2022, only accounting documents and company reports for financial years commencing before 1 January 2022 are to be submitted to the Bundesanzeiger.

The Bundesanzeiger is the right publication medium for these documents **only**.

Accounting documents and company reports with a financial year commencing after 31 December 2021 must be submitted to the Company Register.

Under DiRUG, accounting documents and company reports with a financial year commencing after 31 December 2021 are required to be submitted for entry in the Company Register. Should these documents be submitted to the Bundesanzeiger, the operator of the Bundesanzeiger (henceforth also referred to as the publisher) reserves the right to refuse acceptance.

The publisher expressly notes that submission to the Bundesanzeiger does not result in disclosure in the Company Register. As of the said financial year period, submitting accounting documents and company reports to the Bundesanzeiger therefore does not meet the statutory disclosure requirements. Under Section 329 (4) HGB (German Commercial Code) the party required to make the disclosure is then deemed to be in default and has to be reported to the Federal Office of Justice by the register-keeping authority.

Data intended for publication in the Bundesanzeiger must be assigned to the correct area and - where available - to the correct type of publication. The publisher reserves the right to correct incorrect categorisations and charge a fee for this, in particular for the "Accounting/Financial Reports" section.

The Bundesanzeiger has no obligation to either return or retain data, data carriers and documents transmitted that are not intended for publication or do not comply with the submission formats. Publication orders whose contents violate Acts of law, official regulations or boni mores will not be carried out.

## **1. Submission formats**

### **a) Electronic data formats (MS Word, RTF, XML/XBRL)**

The data must be transmitted over the Internet on [www.publikations-plattform.de](http://www.publikations-plattform.de).

MS Word documents from Microsoft Office 2000 (version 9) onwards, RTF documents, as well as XML/XBRL data ("XML/XBRL format") created on the basis of the DTD and XSD provided in accordance with the specifications of the Bundesanzeiger Verlag (publishing house) or the web form provided by the Bundesanzeiger Verlag are accepted as electronic data formats.

For the publications "Annual Reports", "Half-Year Reports" and "Liquidation/Transfer Reports" in the "Capital Market" section and the publications "Annual Financial Statements", "Payment Reports" and "Accounting of Health Insurance Funds pursuant to Section 305b SGB V (Book 5, German Social Code)" in the "Accounting/Financial Reports" section, MS Excel documents from Microsoft Office 2000 (Version 9) onwards are also accepted.

PDF documents are accepted in the "Accounting/Financial Reports" section for "Annual Financial Statements", "Annual, Half-Year and Quarterly Financial Reports", "Payment Reports" as well as "Accounting of Health Insurance Funds pursuant to Section 305b SGB V".

The only graphics accepted are company emblems or information graphics, such as charts and figures illustrating the content of the publication.

The data formats transmitted need to comply with the following technical requirements in particular:

**aa) 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 publication.

- Scanned documents are treated as paper manuscripts (cf also points 1b) and 5c)) in terms of processing and publication fees.

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 with spaces
- Tables with highly complex continuous texts.

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

In principle, the contents described under 1a) are accepted for publication as graphics.

The following requirements must be met:

- Graphics/objects must be embedded in the publication text (MS Word, RTF, MS Excel and PDF documents) or submitted as separate files together with XML/XBRL documents in one order. On web forms provided by the Bundesanzeiger Verlag – where this service is available - a company emblem can be submitted as a graphic file together with the order.
- 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.

**cc) For PDF documents**

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

- Scanned documents are treated as paper manuscripts in terms of processing and publication fees.

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.

#### **dd) Single electronic data format (XHTML/iXBRL)**

For publications by share capital companies which are domestic issuers of securities 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 following standards apply.

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

Submitted files must only contain content intended for publication. 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 the graphic files transmitted are referenced at least once in an XHTML file that is also transmitted,
- PDF files containing attachments are transmitted in the PDF/A-3 standard.

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.

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 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 must be supplied in black and white or in 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.

### **b) Paper manuscripts**

Only typewritten manuscripts ready for press and clearly legible or error-free printed texts in DIN A4 or DIN A3 will be accepted as printing material for texts intended for publication.

Graphics under 1a) must be transmitted in black and white and as a printable copy in line or raster form.

In the "Accounting/Financial Reports" section no paper manuscripts will be accepted. Only electronic submissions are allowed, cf point 1a).

The need for immediate publication means that paper manuscripts cannot be accepted for the section "Securities Acquisition and Takeover", for "Prospectus Exempt Admissions" and "Asset Values" as well as for "Announcement of General Meetings" which are intended for Europe-wide publication.

## **2. Presentation and design forms**

The data and documents transmitted shall be the original manuscript for the publisher, whose content shall be published as submitted. All publications shall be published on the Internet in the standard fonts and design forms of the individual sections and categories customary at the Bundesanzeiger only to ensure comparability of the information and efficient work processes. No galley proofs will be sent.

## **3. Publication fees**

Publications in the Federal Gazette are subject to a fee. The details are provided in the respective valid price list, which can be viewed on the website "<https://www.bundesanzeiger.de>".

Invoices are generally sent electronically to the e-mail address provided when placing the order.

Payments by cheque are excluded.

## **4. Corrections, changes, deletions of publications**

### **a) Corrections**

If, despite all due care, errors occur in the electronic publication by the publisher, these will be corrected free of charge on request by means of a corrective text created by the publisher. 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 publication has taken place - 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.

## **5. Dates and deadlines**

### **a) Publication times**

Publications in the Bundesanzeiger are carried out regularly from Monday to Friday, save for public holidays. Publication generally takes place after 3 p.m., for "Prospectus Exempt Admissions" after 2 p.m., in the area of "Securities Acquisition and Takeover" and "Asset Investments" between 8 a.m. and 6 p.m. if using the web forms provided by the Bundesanzeiger Verlag.

Different publishing times, for instance on Christmas Eve and New Year's Eve, will be posted on the Internet.

Set dates and times for larger documents or time-critical publications can be arranged by prior agreement.

### **b) Electronic data formats (with the exception of PDF documents)**

For documents up to 25 A4 pages, we guarantee publication by the after next publication day at the latest, if so requested and if data transmission is completed by 2 pm. Other publication deadlines apply to the publications "Annual Reports", "Half-year Reports" and "Liquidation/Transfer Reports" in the "Capital Market" section, to publications in the "Accounting/Financial Reports" section as well as to publications in the "Securities Acquisition and Takeover" section. These are detailed on the electronic order forms as well as in the working aids.

### c) Paper manuscripts and PDF documents

For publications subject to a deadline comprising up to 3 typed pages DIN A4, there must be 3 working days (Mondays to Fridays) between the receipt of the documents and the publication deadline, and the manuscript must be received by 12 noon at the latest.

### d) Cancellation

You can cancel your publication in the Bundesanzeiger up to one hour before the scheduled publication subject to a fee. This does not apply to data submitted on web forms provided by the Bundesanzeiger Verlag in the "Securities Acquisition and Takeover" and "Capital Assets" section.

## 6. Accounting documents pursuant to Sections 325 ff., 329 ff. HGB (German Commercial Code) and other statutory regulations

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The Bundesanzeiger is the right publication medium for these documents **only**.

Accounting documents and company reports with a financial year commencing after 31 December 2021 must be submitted to the Company Register.

Under Section 325 (1), (2a) to (4) HGB, the legal representatives must submit the annual financial statement documents referred to therein to the operator of the Bundesanzeiger. Section 329 (1) to (4) HGB requires the operator of the Bundesanzeiger to check the documents are complete and comply with the relevant deadlines. The accounting documents are then to be published by the legal representative in the Federal Gazette pursuant to Section 325 (2) HGB and transmitted by the operator of the Bundesanzeiger to the Company Register in accordance with Section 8 b (3) no. 1 HGB.

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 disclosure obligations under Section 325 ff. HGB by submitting the balance sheet in electronic form to the operator of the Federal Gazette for it to be permanently deposited in the Company Register in accordance with Section 326 (2), Section 8 b (3) no. 1 HGB and by issuing a **deposit order**. The Bundesanzeiger then transmits the balance sheet to the Company Register pursuant to Section 8b (3) no. 1 HGB after review as per Section 329 (1) HGB. If no deposit order is issued, the general publication obligation in the Bundesanzeiger remains in place and the order is issued as an order for publication. Once a publication order has been issued by a micro share capital company for publication in the Bundesanzeiger, 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 for deposit. The decision not to exercise the statutory elective right pursuant to Section 326(2) HGB by publication in the Bundesanzeiger is final.

Submitting the documents constitutes the issue of an order to the operator of the Bundesanzeiger to perform the review and inspection activities to the extent provided for by law as well as to publish the annual financial statement documents and transmit them to the Company Register. 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*.

## 7. User Responsibilities

- a) The user shall be obligated to always check that the data saved during registration (master data, company data, invoice data, customer data (where applicable), data of subsidiaries) is correct and up-to-date and, if necessary, to change it under the menu item "My data".
- b) Communication with the operator of the Bundesanzeiger 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 be used, inter alia, for the purposes of business communication with the operator of the Bundesanzeiger. The user shall ensure that he or she is authorised to use the e-mail addresses provided.

- c) The user shall be obligated to ensure that the e-mail address linked to his or her user account is capable of receiving messages. In particular, he or she shall be obligated to ensure that e-mails from the operator of the Bundesanzeiger with the domains "@bundesanzeiger.de", "@unternehmensregister.de", "@bundesanzeiger-verlag.de" are not redirected to the SPAM folder of his or her e-mail account unnoticed. In light of this, if the operator of the Bundesanzeiger has sent an e-mail and this can be proven, the burden of proof shall be on the user to prove that he or she did not receive it.
- d) The user shall be 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 which complies with the general principles of password security. The user shall receive 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 or she changes his or her password regularly in line with the above requirements.

## 8. Liability

The publisher accepts no responsibility for publication texts that are transmitted incorrectly. The publisher shall not be liable if the publication documents are not transmitted in due time and/or in the correct form. For the remainder, the liability of the publisher 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 publisher. In particular, following the entry into force of the amendments to the law as a result of the DiRUG, the publisher shall not assume any responsibility in the event of incorrect submission to the Bundesanzeiger for financial years commencing after 31 December 2021.

## 9. Special provisions

Separate General Terms and Conditions shall apply to the financial statement documents submitted to the Federal Gazette for "deposit", the publication of "Investment Fund Prices" in the Bundesanzeiger as well as to publications in the "Litigation Register" and "Shareholders' Forum".

## 10. Authoritative language version

Where general terms and conditions or information are made available on the publisher's websites 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 publisher.

## 11. German Law/Publisher/Place of Performance/Place of Jurisdiction

Only German law shall apply.

The publisher of the "Bundesanzeiger" is the Federal Ministry of Justice headquartered in Berlin.

In the event that the contractual partner of the publisher 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.bundesanzeiger.de" and  
"www. publikations-plattform.de".**

