

General Terms and Conditions for Paid Submission for Publication in the 'Bundesanzeiger' [*German Federal Gazette*]

1. Submission formats

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

The data must be transmitted online via www.publikations-plattform.de.

MS Word documents above Microsoft Office 2000 (version 9), RTF documents and XML/XBRL data created on the basis of the Bundesanzeiger-specific DTD and XSD ('XML/XBRL format') or a Bundesanzeiger-specific web form in XML/XBRL-format are accepted as electronic data formats.

MS Excel documents above Microsoft Office 2000 (version 9) are accepted for the publications 'annual reports', 'semi-annual reports' and 'dissolution/transfer reports' in the area of 'Capital market' and the publications 'Annual financial statements', 'Payment reports' and 'Financial statements of the statutory health insurance funds pursuant to § 305b Social Security Code [Sozialgesetzbuch, SGB] V' in the area of 'Accounting/financial Reports'.

PDF documents are accepted in the areas 'Accounting/financial reports' for 'Annual financial statements', 'Annual reports', 'Semi-annual reports', 'Payment reports' and 'Quarterly financial reports' as well as 'Financial statements of the statutory health insurance funds pursuant to § 305b SGB V'.

As graphics, only company emblems or informative illustrations such as charts or figures which reflect the publication content will be accepted.

Data which is intended for publication in the 'Bundesanzeiger' must be allocated in the correct area and – if available – in the correct publication type. The publisher reserves the right to charge a fee for the correction of erroneous allocations, especially for the area of 'Accounting/financial Reports'. This also applies to data intended for publication in the 'Bundesanzeiger' which were erroneously delivered to the company register. An increased processing price is charged for these incorrectly set up data.

The transmitted data formats must meet the following technical requirements in particular:

aa) for MS Word; MS Excel; RTF

Electronic documents must be legible, clearly structured and broken down, as well as using the office functions in question. Transmitted data may only include content that is intended for publication.

- Scanned documents are treated as paper manuscripts (see also points 1b and 5c) during processing and will be subject to a publication fee.

The following requirements must be met:

- Continuous text should be created using the relevant text functions.
- Tables are to be created using table functions. The relevant office table function should be used. Horizontal and vertical assignments must be clear. Connected cells should be avoided. In balance sheets, assets and liabilities should be arranged one below the other.

The transmitted documents may not contain the following:

- Integrated text fields
- Active contents, such as Macros, dynamic fields, links, formulas, etc.
- Hidden contents or contents that are not visible in office view, such as additional documents or datasheets, merged columns and cells in tables, etc.
- Write, document or password protection of any kind
- Word or RTF documents with multiple columns
- Documents in change mode or with open changes
- Contents in the header and/or footer
- Tables that were created with tabs or spaces
- Tables with very complex continuous text.

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

As graphics, the contents described under 1a) will be accepted for publication.

The following requirements apply:

- Graphics/objects must be embedded in the publication text (MS Word, rtf, MS Excel and PDF documents) or attached as a separate file with XML/XBRL documents in one order. You can transmit your company logo together with your order as a graphic file in Bundesanzeiger-specific webforms, if this service is available
- Graphics must be delivered as gif-, jpeg- or png files
- Graphics must be delivered in black and white or the RGB colour model
- Graphics which are optimised for screen representation
- Graphics with the maximum dimensions
pixels: 599 width x 549 height

Graphics may not contain the following:

- Graphics must not only contain text, which will be considered as a replacement for the publication text.

cc) For PDF documents

PDF documents must be clearly legible and it must be possible to copy and print them. The PDF document must contain the entire text intended for publication. The PDF document cannot be transmitted as an electronic assignment in combination with other data formats.

- Scanned documents are treated as paper manuscripts during processing and will be subject to a publication fee.

The following requirements apply:

- Security options are to be deactivated
- Documents are not to be encoded
- JavaScript is not permitted
- Forms are not permitted
- It must be possible to print the document in DIN A4 portrait or landscape format and take into account the following dimensions:

Maximum height: 297 mm

Minimum height: 279,4 mm

Maximum width: 216 mm

Minimum width: 210 mm

- Documents are to be limited to a maximum size of 25 MB.

For the transmission of several PDF files the maximum permitted total size is 100 MB per order.

dd) Uniform electronic data format (XHTML/iXBRL)

The following standards apply for publications by corporations that issue securities as a domestic issuer in the uniform electronic report format pursuant to 'Article 3 of the Delegated Regulation (EU) 2019/815 by the Commission dated December 17, 2018, that supplements Regulation 2004/109/EC of the European Parliament and the Council with regard to regulatory technical standards for the specification of a uniform electronic report format (ESEF)'.

The requirements for the Bundesanzeiger (Federal Gazette) and the above-named technical, regulatory standards in the above-named Delegated Regulation (EU) 2019/815 must be upheld for this purpose.

Transmitted files may only include contents that are intended for publication. Delivered files must be limited to a maximum total size of 100 MB.

For the delivery

- all objects referenced in XHTML must also be transmitted,
- all transmitted graphic files must be referenced at least one in an XHTML file that is transmitted at the same time.

The transmitted documents must not contain the following:

- loadable content (e.g. Frames, iFrames)
- links to external sources, images or content
- active content (e. g. Javascript)
- encrypted content
- password protection.

The only graphics that are accepted are company logos or information graphics, such as diagrams and figures that illustrate the publication content.

The following requirements apply:

- Graphics/objects must be embedded in the XHTML document or transmitted together with XHTML/iXBRL files as separate files in one order.
- Graphics must be delivered as gif, jpeg or png files.
- Graphics must be delivered in black and white or in colours in the RGB colour space.
- Graphics that are optimised for screen display.
- Graphics with the maximum pixel dimensions: 599 wide x 549 high

Graphics may not contain the following:

- Graphics may not contain only text that is considered a replacement for the publication text.

b) Paper manuscripts

Only print-ready, easily legible typewritten manuscripts or error-free printed texts in DIN A4 or DIN A3 will be recognized as printed documents for texts to be published.

Graphics in accordance with 1a) must be delivered in black and white and as a reproducible template in vector or raster graphics.

In the field of 'financial accounting/financial reports', strictly no paper documentation shall be accepted for 'Annual financial statements', 'Annual/bi-annual and Quarterly financial reports' as well as 'Payment reports. Submission shall be exclusively electronic – see 1a).

Given the necessity of immediate publication, paper manuscripts for the 'Securities acquisition and takeover' area, for 'prospect-free approvals' and 'net asset value calculations', in addition to 'shareholder meeting notifications' (Call for a general assembly) for the whole of Europe cannot be accepted.

There is no obligation to send back or store transmitted data, data carriers and documents that are not intended for publication or that do not correspond to the submission formats. Publication assignments whose contents breach laws or official regulations or are immoral will not be performed.

2. Presentation and design forms

The transmitted data and documents will be considered as the original manuscript, which will not be proofread separately by the publishing house and whose contents will be published as submitted. All publications will be published exclusively in the normal and uniform font types for the individual areas and categories of the Bundesanzeiger for reasons of comparability of information and rational working processes. No proof sheets will be sent.

3. Publication fees / (electronic) invoicing

Disclosures in the Bundesanzeiger are fee-bearing. Details can be found in the relevant valid price list on the website '<https://www.bundesanzeiger.de>'. Invoices are generally sent electronically to the e-mail address given in the order, unless a hard copy invoice is requested.

4. Corrections, changes, deletions from disclosures already made

a) Corrections

If, despite every care, the publisher makes errors in the electronic publication, these will be corrected free of charge upon request by a correction text created by the publisher. There will be no claim to complete repetition of a publication or to a reduced price.

b) Changes / deletions

Publication assignments 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. As a result, deletions or partial deletions are also not possible in principle, including in cases where the disclosure obligation has been exceeded.

5. Dates/deadlines

a) Publication times

Publication in the Bundesanzeiger will take place regularly from Monday to Friday with the exception of legal holidays. Publication will generally be after 3 PM, for "registration without brochure" after 2 PM and for "acquisition and takeover of securities" and "net asset position", using the Bundesanzeiger Web form, between 8 AM and 6 PM.

Any deviating publication times, e.g. on Christmas Eve and New Year's Eve, will be announced on the Internet site.

b) Electronic data formats (excluding PDF documents)

For documents of up to 25 DIN A4 pages, we will guarantee upon request that if the transmission of data is completed by 2 PM, publication will take place by the publication day following the next day at the latest. Other publication periods will apply for the publications 'Annual reports', 'Semi-annual reports' and 'Dissolution/transfer reports' in the area of 'Capital market' and the publications 'Annual financial statements', 'Semi-annual & Quarterly financial reports', 'Payment reports', 'Interim reports' as well as the 'Financial statements of the statutory health insurance funds pursuant to § 305 SGB V' in the area of 'Accounting/financial Reports', as well as for publications in the area 'securities acquisition and takeover'. These periods can be found on the electronic forms as well as in the guides.

c) Paper manuscripts and PDF documents

For publications with a deadline of up to 3 typewritten DIN A4 sheets, 3 business days (Monday to Friday) must be allowed between the receipt of the documents and the publication date, with the manuscript having to be submitted by 12 noon at the latest.

d) Cancellation

You will be able to cancel your publication in the Bundesanzeiger up to one hour before intended publication. This cancellation will involve a fee. This excludes data that have been published directly via the Bundesanzeiger Web form in sections "acquisition and takeover of securities" and "net asset position".

Deadlines for extensive documents or time-critical publications may be agreed after consultation.

6. Accounting documentation pursuant to §§ 325 et.seq., 329 et.seq. HGB [German Commercial Code] and other statutory regulations

According to § 325 Para. 1, 2a to 4 HGB, the legal representatives are required to submit to the Bundesanzeiger the specified annual financial statement documentation. The Bundesanzeiger shall check the documentation for completeness and timeliness as per § 329 Para. 1 to 4 HGB. The accounting documentation will then be published in the Bundesanzeiger by the legal representative as per § 325 Para. 2 HGB and transferred to the company register by the former pursuant to § 8 b Para. 3 (1) HGB.

For the annual financial statement documentation of a micro enterprise as per § 267 a HGB, the legal representatives can also meet the disclosure obligations under §§ 325 HGB by submitting the balance sheet to the Bundesanzeiger electronically as per § 326 Para. 2, § 8 b Para. 3 (1) HGB and **issuing a deposition order** for permanent deposition in the company register. The Bundesanzeiger will then, after checking in accordance with § 329 Para. 1 HGB, transmit the balance sheet to the company register as per § 8 b Para. 3 (1) HGB. Should no deposition order be given, the general mandatory publication in the Bundesanzeiger shall remain unaffected and the order will be the order for publication. A publication order placed by a micro enterprise for publication in the Bundesanzeiger cannot thereafter be changed to a deposition order as per § 326 Para. 2 HGB, even should the micro enterprise be entitled to a deposition. Exercising the option of foregoing the statutory right to choose as per § 326 Para. 2 HGB by publishing in the Bundesanzeiger shall be final.

Submission of the documentation instructs the operator of the Bundesanzeiger to perform the checks and controls to the extent legally provided for and to publish the annual financial statement documentation and forward this to the Company Register. Insofar as the documentation is disclosed based on other statutory regulations which fully or partially refer to § 325 HGB, the above shall apply accordingly.

7. Liability

The publisher does not accept any responsibility for incorrectly transmitted publication texts. If the publication documents are not delivered in accordance with the deadline and in the proper form, the publisher will not be liable. Otherwise, the liability of the publisher is limited to malice and gross negligence, unless the breach of one of the cardinal duties is involved.

8. Special arrangements

Separate General Terms and Conditions apply to annual accounts documentation submitted to the Bundesanzeiger for filing, to publication of 'investment fund prices' in the Federal Gazette and to publications in the 'Litigation Register' and 'Shareholders' forum'.

9. Controlling language version

Insofar as the publisher's websites carry the terms and conditions or other information in various language versions, only the respective German version shall be deemed valid, in particular for the interpretation and analysis of the formulations in use. Other language versions (translations) must be regarded purely as a service the publisher has chosen to provide.

10. German Law / Publisher / Place of Fulfilment / Jurisdiction

Only the German law applies.

The 'Bundesanzeiger' is a publication of the Federal Ministry of Justice and Consumer Protection, headquartered in Berlin.

In the event that the contractual partner of the publishing house is a business person, a legal entity under public law or special fund under public law, the place of fulfilment and jurisdiction shall be Berlin for both parties.

**For further information, see:
<https://www.bundesanzeiger.de>: and
<https://publikations-plattform.de>.**

