

AGREEMENT
ON
ELECTRONIC
TRANSMISSION OF INVOICES

1. Electronic transmission of invoices

The Vendor shall send all invoices or correcting invoices to the Contracting Party or a Rödl & Partner Group company (the Rödl & Partner Group comprises Rödl Rechtsanwälte Steuerberater Wirtschaftsprüfer Unternehmens- und IT-Berater GbR with its registered office in Nuremberg, Rödl Holding GbR with its registered office in Nuremberg, and Rödl Langford de Kock LP with its registered office in Atlanta, Georgia, USA, as well as their associated enterprises as per Articles 15 et seq. of the German Stock-Corporation Act) exclusively per e-mail indicating its e-mail address, and exclusively in the PDF format; the Vendor shall send such invoices to the following e-mail address of the Contracting Party:

invoice-de@roedl.com (e-mail address of the Contracting Party)

To transmit electronic invoices, the Vendor shall use only the e-mail address specified during registration. If necessary, several e-mail addresses can be registered.

The Contracting Party shall not accept invoices transmitted from other e-mail addresses. Should email addresses change, this fact should be notified to the Contracting Party before invoices are transmitted per e-mail.

Sending invoices in other and/or different formats, especially in paper, is not permitted, unless the Contracting Party objects to the electronic transmission of an invoice (see section 4 below). Sending invoices in paper format is permissible only in exceptional cases and with prior written consent of the Contracting Party.

2. Other requirements

The Vendor shall not only correctly transmit invoices or correcting invoices to the Contracting Party but also shall ensure that every invoice sent as described above includes the statutorily required information and meets all of the following requirements:

1. Every PDF document may contain only one single invoice or one single set of additional invoice data (appendix).
2. Every invoice or correcting invoice must be sent in a separate e-mail.
3. Appendices (e.g. bill of lading etc.) can be sent as separate PDF documents attached to the e-mail in which the invoice is being sent or can be directly made part of the PDF containing the invoice. If appendices are attached as separate PDF documents, it should be indicated in the name of the file that the file is an appendix.

3. Consequences of invoices containing errors

Invoices or correcting invoices that do not meet the requirements specified in particular in Article 14(4) of the German VAT Act and the above-mentioned requirements (see sections 1 and 2 above) shall be regarded as irrelevant and do not constitute the Contracting Party's default on payment. Asserting default interest and other claims and rights by the Vendor is excluded in this respect. The Contracting Party will inform the Vendor if a submitted invoice contains errors.

4. Right to object

The Contracting Party reserves the right to object to the electronic transmission of individual invoices in justified cases even if they meet the above-mentioned requirements. If the Contracting Party objects to such transmission, the Vendor shall send the invoice in paper format upon mutual agreement.

Such agreement does not affect cancellations and/or corrections of contents of already issued invoices for other reasons.

5. Costs

The Contracting Party will not bear any additional costs suffered by the Vendor due to setting up and implementing the electronic invoice transmission system. Likewise, the Contracting Party will not bear any costs incurred due to the fact that the Vendor must send an invoice again after it was first rejected by the Contracting Party.

6. Security of electronic transmission of invoices (e-mail)

The Vendor is aware that sending information and documents using electronic means of communication, in particular by e-mail, may involve certain risks. Messages and files sent by electronic means could, for example, be lost, altered or accessed by third parties. The Contracting Party accepts no liability for possible losses suffered by the Vendor or third parties in connection with or resulting from the electronic transmission of data, information or documents.

The Contracting Party recommends establishing a secure data connection (compulsory TLS) for communication with the Vendor and, for its part, provides the necessary technical facilities for this purpose. A secure connection is particularly necessary if personal data is transmitted in accordance with the German Federal Data Protection Act (BDSG). The Vendor shall contact the Contracting Party regarding the setting up of the connection.

7. Miscellaneous

a. This Agreement comes into force once it is confirmed and acknowledged by you and once you complete the registration process. It applies to all invoices to be issued by the Vendor after this date.

b. Should any of the provisions hereof prove invalid or ineffective, in part or in whole, this will not affect the effectiveness of the remaining provisions. The Parties agree that the invalid or ineffective provision will be replaced with a provision that comes as close as possible to the economic purpose originally intended by the Parties.

c. This Agreement is governed exclusively by the law of the Federal Republic of Germany. The United Nations Convention on Contracts for the International Sale of Goods (CISG) as well as the conflict-of-law rules shall not apply.

d. Insofar as this is permitted by law, the place of jurisdiction is Nuremberg.