

## SupplyOn AG – eInvoicing Terms & Conditions

Version 2.0, status: March 2019

### 1. General

1.1 SupplyOn eInvoicing has been created and designed to enable Supplying Companies and Buying Companies (“Users”) to exchange compliant invoices<sup>1</sup> electronically, taking into account country-specific legal and tax requirements.

1.2 Any invoice issued/exchanged through the SupplyOn Platform can be used in many countries as an invoice within the meaning of the applicable tax laws.

As part of the Golden Tax process for China and, if applicable, in other clearing processes (where prior approval by the respective fiscal authority is required), the Supplying Company creates the original document and sends it directly to the recipient.

1.3 Invoice data can be exchanged via the SupplyOn Platform through various supported input channels: Webbased (WebEDI/H2M), by means of an electronic data exchange message created by the Supplying Company (EDI/M2M), by an EDI message created by SupplyOn, or by e-mail transmission.

Dependent on the data input channel, the original document is created as follows:

- a) WebEDI/H2M: at SupplyOn
- b) E-mail transmission: at the Supplying Company
- c) EDI/M2M: at the Supplying Company, except when SupplyOn creates the EDI message
- d) Whenever SupplyOn creates a digital signature on behalf of the Supplying Company: at SupplyOn

1.4 Irrespective of the input channel used, it is important to note that SupplyOn, offering SaaS functionalities for its Users, will not act as a formal outsourcer for the issuance of invoices. SupplyOn will only make available certain solutions to its Users in order for them to be able to meet the legal compliance requirements relating to invoicing. SupplyOn performs certain validation checks (e.g. regarding mandatory fields) configured on the basis of country-compliant rules and in addition, offers solutions to the business partners in order for them to meet both authenticity and integrity requirements (see information below).

### 2. Invoice data

2.1 The User (Supplying Company or Buying Company) acknowledges that any invoice generated/exchanged through the SupplyOn Platform is based on the invoice data provided to the SupplyOn Platform by or on behalf of the User.

2.2 The User acknowledges and agrees that SupplyOn is not obliged to verify whether any information provided by the User with regards to the underlying transaction is correct and complete or is based on an agreement between the Buying Company and the Supplying Company.

2.3 The completeness and correctness of the invoice data provided by the User shall be his sole responsibility. Users should check the completeness and accuracy of the invoice details accordingly before submitting their invoice via the SupplyOn Platform.

### 3. General Service Terms

3.1 As per this agreement, the User authorizes SupplyOn to electronically create, digitally sign and send invoices submitted to the SupplyOn platform by the User.

### 4. Legal Compliance

#### 4.1 Duplicate Invoicing

If, in addition to the original document (see subsection 1.3), another invoice document is issued regarding the same underlying transaction, there is a risk of double taxation. Therefore, SupplyOn strongly recommends to refrain from issuing any additional invoice documents.

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<sup>1</sup> The term covers other financial documents, such as self-billing invoices, etc., in the following.

#### 4.2 Data Enrichment

In order to allow for automatic processing, SupplyOn can supplement additional data to the invoice at the Buying Company's request. In such case, the existing content is never changed. Only non-VAT relevant customer-specific or system-specific data content may be added.

#### 4.3 Digital Signatures

As an option, SupplyOn offers digital signing of a file (e.g. PDF). This file is referred to as the original document. It contains the invoice in the original format and may contain additional documents related to the audit trail of the transaction. In order to create digital signatures based on a qualified certificate, SupplyOn uses the signature services of a third-party service provider. The signatures are created by a secure signature creation device according to the legal requirement of each respective country. It is the responsibility of the User to decide whether or not invoices need to be signed or whether the compliance guarantee will be provided by a different compliance method (EDI and/or business controls – see further). The User of the system also bears sole responsibility for the authenticity of origin and integrity of, content. SupplyOn will only make available certain solutions to its Users in order for them to be able to meet the legal compliance requirements. It is up to the Users to make clear arrangements on how they will meet the requirements on authenticity and integrity of the invoice.

#### 4.4 Electronic Data Interchange (EDI/M2M)

Users may opt to guarantee authenticity and integrity via the use of EDI. In such case, it will be the Users' responsibility to ensure a data interchange agreement is in place between the business partners. The invoices will be transmitted to SupplyOn via a secured channel for the exchange of the EDI message.

#### 4.5 Business Controls

The SupplyOn Platform offers Users a solution to assist them in guaranteeing the reliable audit trail of their invoice as compared to the underlying supply. Nevertheless, it will be the User's sole responsibility to integrate the SupplyOn functionalities in a full set of controls in order to ensure that the implemented business controls are indeed sufficient to provide for the necessary compliance guarantees. SupplyOn will take no responsibility whatsoever to guarantee this.

#### 4.6 Tax Implications

Possible tax implications should be subject to prior discussion with your tax advisor or the fiscal authority.

### **5 Archiving**

5.1 The invoice data will be available for a limited period of time (typically 3 to 6 months). The User will be solely responsible for:

- archiving all invoice data processed or created through the SupplyOn solution as may be required or advised by applicable law and regulations;
- notifying the relevant tax authorities of storage abroad/with a third party, if required by law.