

Attachment no. 1

**STATEMENT
of Approval for Issuing and Sharing Invoices in an Electronic Form**

Client's Data

Name and surname/Company name

.....

Address (street, no., post code, town)

.....

.....

NIP (VAT id) :.....

Client's no. in the system of Transfer Multisort Elektronik Sp. z o. o.:.....

I hereby express my consent to Transfer Multisort Elektronik Sp. z o. o. with a registered seat in Łódź (hereinafter: TME) issuing and sharing with e invoices in an electronic form, in accordance with the VAT Act of 11 March 2004 (consolidated text: Journal of Laws of 2018, item 2174, as amended) and the **Terms and Conditions concerning the use of e-invoices in TME**.

I request that e-invoices be sent to me as PDF files along with a link for downloading invoices in an electronic form to the following e-mail address:

.....

I have read the "**Terms and Conditions concerning the use of e-invoices in TME**" published on www.tme.eu in the "Help" – "My Account" – "E-invoices" tab and I accept them in full. I am aware that the authenticity of origin and integrity of the content of an e-invoice is only guaranteed in a PDF document sent to the e-mail address indicated by me as intended for receipt of invoices in an electronic form. I undertake to keep the e-mail account indicated by me as intended for receipt of invoices in an electronic form in a condition enabling me to receive messages from TME servers and to notify TME immediately of any change of the e-mail address indicated above.

The Controller of my personal data is Transfer Multisort Elektronik Sp. z o.o. with a registered seat in Łódź. I have read the information available at www.tme.eu – "Privacy Policy". My data shall be processed by the Controller for the purposes of issuing and sending to me e-invoices in accordance with the "Terms and Conditions concerning the use of e-invoices in TME". I provide my personal data voluntarily and I acknowledge information about my right to access the content of my personal data, the right to their rectification and the right to object against further processing of my personal data, as well as the right to withdraw the consent to the processing of my e-mail address, which will result in TME ceasing to send e-invoices to me and instead issuing and sending paper invoices to me.

.....
Place, date

.....
Signature of the person making the statement

Terms and Conditions

concerning the use of e-invoices in TME

§ 1. DEFINITIONS

TME - Transfer Multisort Elektronik Sp. z o. o. with its registered office in Łódź at ul. Ustronna 41, 93-350, registered in the National Court Register kept by the District Court for Łódź-Śródmieście in Łódź under KRS number: 0000165815, NIP: 729-010-89-84, REGON: 473171710, share capital in the amount of PLN 3,300,000;

Use of e-invoices in TME – issuing, notification of issuing and providing Clients with e-Invoices by TME in accordance with the applicable Polish law and in a way that guarantees authenticity of their origin, content integrity and legibility; e-Invoice – sales VAT invoice, corrective VAT invoice, prepayment VAT invoice, as well as corrective prepayment VAT invoice, in a form of an electronic document (in PDF format) that fulfills the requirements specified in the VAT Act of 11 March 2004 (consolidated text: Journal of Laws of 2018, item 2174, as amended);

Client – any entity that carries out commercial cooperation with TME;

E-mail address – an electronic e-mail account provided by the Client in Client’s Statement of Approval for Issuing and Sharing Invoices in an Electronic Form, Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form, or Statement of the Change of E-mail Address for Electronic Invoices;

Inspection Authorities – public authorities entitled under the unconditionally mandatory provisions of law to demand of TME or the Client to share data and information required by law and needed to carry out the procedures specified in relevant regulations, in particular the proceedings specified in the regulations of the Tax Ordinance Act of 29 August 1997 (consolidated text: Journal of Laws of 2005, No. 8, item 60, as amended);

Consumer – natural person performing with TME legal transactions that are not directly connected to such Consumer’s business or professional activity.

§ 2. GENERAL PROVISIONS

1. These Terms and Conditions stipulate the rules of TME’s issuing and making e-Invoices available to Clients.
2. In order to be entitled to be issued and shared e-Invoices by TME, the Client shall jointly fulfill the requirements provided for in the following points a-f, i.e. the Client shall:
 - a) have access to a computer with an Internet connection;
 - b) get acquainted with these Terms and Conditions available on the www.tme.eu website, in the “Your Account” tab – “E-invoices” or “Help” – “My Account” – “E-invoices” and accept as well as observe their provisions;
 - c) install software allowing to view PDF files;
 - d) submit a Statement of Approval for Issuing and Sharing Invoices in an Electronic Form;
 - e) in the Statement specified in point d) above, enter an e-mail address for notifications of the issue and sharing of e-Invoices;
 - f) activate an e-Invoice with a link received by e-mail.
3. Template Statement of Approval for Issuing and Sharing Invoices in an Electronic Form, Statement of the Change of E-mail Address for Electronic Invoices, as well as Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form shall constitute Attachments to these Terms and Conditions. These Terms and Conditions along

with template statements shall be available on the www.tme.eu website under “Help” – “My Account” – “E-invoices”.

4. The Statement of Approval for Issuing and Sharing Invoices in an Electronic Form shall be submitted by the Client in one of the forms specified below: a) by accepting the content of the statement while submitting an order on the www.tme.eu website and by entering an e-mail address for e-Invoices by the Client; b) by defining an e-mail address for e-Invoices by the Client on the www.tme.eu website, in the “Your Account” tab – “e-invoices” (available for Clients with active accounts on the www.tme.eu website); c) by filling in, signing by hand and delivering to TME the Statement of Approval for Issuing and Sharing E-Invoices:
 - in person or by post to: Transfer Multisort Elektronik Sp. z o. o., ul. Rozalii 1, 93 – 351 Łódź;
 - by fax: 42 645 54 70;
 - as a scan to: e-invoice@tme.eu.
5. Statement of Approval for Issuing and Sharing Invoices in an Electronic Form, Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form, as well as Statement of the Change of E-mail Address for Electronic Invoices shall be signed according to the Client’s representation rules in the case of legal persons and non-corporate entities provided with legal capacity by law according to the principles specified in a relevant register or by a duly authorized representative.

§ 3. REQUIREMENTS FOR ISSUING ELECTRONIC INVOICES AND DOCUMENTS

1. Upon issuing an e-Invoice, TME shall send to Client’s e-mail address the e-Invoice in the PDF format that guarantees the authenticity of the invoice’s origin, content integrity and legibility.
2. In the e-mail message containing the e-Invoice, TME shall also provide a unique link for the download of the e-Invoice in the PDF format from the www.tme.eu website using an encrypted connection. The link shall be active (allowing the download of the invoice) for 24 hours since the first use.
3. Clients with active accounts at www.tme.eu may download the e-Invoice upon logging in to their account.
4. All payment dates shall be calculated starting from the date presented on the e-Invoice.
5. The delivery of an e-Invoice to the Client shall be effected upon the sending of an e-mail message containing the e-Invoice in the PDF format to the Client. The possibility to download the invoice with the link specified in Section 2 or directly from the www.tme.eu website according to Section 3 shall be construed as an additional option and as such it shall not affect the date of the e-Invoice delivery.
6. The Client’s submission of the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form shall not limit TME’s right to issue and send paper invoices, in particular in the cases when issuing an e-Invoice is impossible due to technical reasons.
7. In the case of a request for a duplicate of an e-Invoice, the document shall be issued in the paper form.
8. TME shall start issuing e-Invoices no sooner than after the registration of the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form and shall issue and share them no longer than until the registration of revocation of such statement.

§ 4. CHANGE OF E-MAIL ADDRESS AND CANCELLATION

1. The change of an e-mail address for electronic invoices shall proceed in one of the following forms:
 - a) by defining a new e-mail address in the “Your Account” tab > “e-invoices” on the www.tme.eu website (available for Clients with active accounts on the www.tme.eu website);

- b) by filling in and signing by hand the Statement of the Change of E-mail Address for Electronic Invoices according to the model constituting Attachment 2 to these Terms and Conditions, and delivering the said Statement to TME in one of the ways specified in § 2 Sec. 4 Point c. of these Terms and Conditions.
2. If TME is not notified of the change in the e-mail address, the e-Invoice shall be deemed effectively delivered to the existing address specified by the Client in the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form. This provision shall not apply to consumers.
 3. A Client may resign from receiving e-Invoices by submitting a Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form using one of the following methods:
 - a) by clicking “Deactivate e-Invoices” in the “Your Account” tab > “e-invoices” on the www.tme.eu website (available for Clients with active accounts on the www.tme.eu website);
 - b) by filling in and signing by hand the Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form according to the template document included in Attachment 3 to these Terms and Conditions, and delivering the said Statement to TME in one of the ways specified in § 2 Sec. 4 Point c. of these Terms and Conditions.
 4. TME shall cease issuing e-Invoices starting from the date of the registration of the Statement of Withdrawal of the Approval for Issuing and Sharing Invoices in an Electronic Form, but not later than within 30 days since the delivery of such statement.
 5. Reactivation of the possibility to receive e-Invoices shall require the Client’s resubmitting the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form.

§ 5. SHARING E-INVOICES/E-DOCUMENTS

1. In order to ensure the safety of issuing and sharing e-Invoices as well as in order to enable possible inspection by Inspection Authorities, both TME and the Client, each for their own part, shall be obliged to store e-Invoices for the period of time required by law.
2. TME shall make e-Invoices available to the Client for the period of 6 years following the end of the year in which the e-Invoice was issued.
3. For Clients with active accounts on the website, TME shall share e-Invoices via the website, allowing the Clients to do in particular the following:
 - a) to view the content of the document in a legible form (graphic presentation in PDF);
 - b) to generate the document printout;
 - c) to download the document (save the PDF file on a local drive).
4. TME shall register each download of the file from the website.

§ 6. COMPLAINTS

1. Complaints regarding the functioning of the system of electronic invoices in TME shall be sent to the following e-mail address: e-invoice@tme.eu. A complaint shall include:
 - a) information on the entity filing the complaint;
 - b) description of the event or behaviour to which the complaint appertains.
2. Complaints shall be reviewed without unnecessary delay, no later than within 10 working days. An answer to the complaint shall be sent to the e-mail address used to file the complaint.

§ 7. PROTECTION OF PERSONAL DATA

1. Transfer Multisort Elektronik sp. z o. o. with its registered office in Łódź at ul. Ustronna 41 shall be the controller of the personal data provided by the Clients with regard to the activation and use of electronic invoices in TME. In cases regarding the protection of personal data, the Inspector for the Protection of Personal Data shall be contacted at the following email address: dpo@tme.eu or by post to the address of TME’s registered office.

2. The Client's provision of personal data (name, surname, place of residence, e-mail address) shall be voluntary, yet failure to provide such data shall render it impossible for the Client to use electronic invoices in TME.
3. The processing of Clients' personal data shall proceed exclusively for the purpose and in the scope necessary to use electronic invoices in TME and shall be performed according to the information on the manner of personal data processing by TME available on the www.tme.eu website – "Privacy Policy".
4. Clients' personal data shall be processed with the observance of the rules stipulated in the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), hereinafter referred to as GDPR, upon the Client's consent. The Client shall consent to the processing of their personal data by submitting the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form in one of the ways specified in § 2 Sec. 4 of these Terms and Conditions or by updating their personal data according to § 4 Sec. 1 hereof.
5. TME shall use appropriate technical and organizational measures to secure the personal data against their disclosure to unauthorized third parties, unlawful processing, loss, corruption, or destruction.
6. Personal data stored in the system may also be disclosed to competent state authorities upon their request, under relevant provisions of the law.
7. Clients shall have the right to access the content of their personal data disclosed in relation to using electronic invoices in TME, the right to their rectification, erasure, restriction of processing, transfer, the right to object against further processing of their personal data, as well as the right to withdraw the consent to the processing of their personal data at any time, without affecting the lawfulness of processing based on the consent before its withdrawal (if the processing is performed upon consent).
8. Clients shall have the right to file a complaint with the President of the Personal Data Protection Office, should they come to the conclusion that the processing of their personal data breaches the provisions concerning the protection of personal data.
9. TME shall use the personal data provided by the Clients with regard to the activation and use of electronic invoices in TME:
 - a) in the period of performing its obligations, e.g. issuing an invoice (legal grounds: Art. 6 Sec. 1 C of GDPR);
 - b) in the period for which TME shall be obliged to store personal data according to the applicable law, e.g. tax regulations (legal grounds Art. 6 Sec. 1 c of GDPR);
 - c) in the period in which TME might face legal consequences of failure to perform its obligations, e.g. receive a financial penalty from state authorities (legal grounds: Art. 6 Sec. 1 f of GDPR).

§ 8. FINAL PROVISIONS

1. For the period of using TME electronic invoices, the Client shall be obliged to keep an e-mail address enabling them to receive messages from TME servers.
2. TME shall not be liable for damages resulting from the Client's failure to observe the provisions of these Terms and Conditions; in particular, TME shall not be liable for damages resulting from any errors in the Statement of Approval for Issuing and Sharing Invoices in an Electronic Form. This provision shall not apply to consumers.
3. TME shall be entitled to introduce changes in these Terms and Conditions and to suspend or terminate the possibility to use TME electronic invoices for important reasons, in particular in

the case of the change in the applicable law. Changes to these Terms and Conditions or the suspension or termination of the electronic invoices service shall not violate the rights acquired by the Clients. All changes shall be published on the www.tme.eu website.

4. Possible disputes related to these Terms and Conditions shall be heard by a court having jurisdiction over the registered office of TME. This provision shall not apply to consumers.
5. These Terms and Conditions and all changes thereto shall take effect on the date of the publication thereof on the www.tme.eu website. This provision shall not apply to consumers.