

Agreement on electronic invoicing / exchange of invoice data

Concluded on the day, month and year stated below between

Škoda Auto a.s.

with registered office at tř. Václava Klementa 869, Mladá Boleslav II, 293 01 Mladá Boleslav
Recorded in the Commercial registry kept by the Metropolitan Court in Prague, section B, entry 332
Company reg.no.: 00177041 Tax reg.no.: CZ00177041
Represented by: Ing. Martina Janebová-Ciencialová, Head of accounting receivable and payable
and Ivana Šimotová, Coordinator creditors

hereinafter referred to as "the client"

and

.....
seat / business address

Company reg.no.:

Tax reg.no.:

Recorded in

Represented by name: position:

and name: position:

hereinafter referred to as "the supplier"

I.

Purpose of the agreement

The contractual parties hereby declare that there are no commercial obligation relationships between them and neither do they intend to establish such commercial relationships. In order to facilitate fast and administratively straightforward processing of the supplier-client relationship between the parties they have agreed on a contractual modification of invoicing of goods and services and other relations related thereto. If not defined otherwise, conditions of cooperation agreed as part of the existing commercial relationships apply also to this agreement.

Procedure agreed on by the parties in this agreement aims to reduce the undesirable consequences of the increasing agenda related to supplier-client relationships as well as streamlining mutual accounting relationships and higher information awareness and introducing the possibility of electronic invoicing (i.e. electronic exchange of invoice data and its archiving).

II.

Subject of the agreement

- 2.1 The contractual parties have agreed to fulfil the purpose of this agreement whereby the supplier shall send the client electronic tax documents for goods delivered and services provided to any of the client's plants during the validity period of this agreement.
- 2.2 The term „tax document“ denotes tax documents and correction invoices corresponding to the definition of „invoices“ as per the Directive of the EU Council 2006/112/ES.

III.

Issuing tax documents

- 3.1 In accordance with clause II para. I the supplier undertakes to issue tax documents in a technical format (data sentence) and send them to the client in an agreed manner. The tax documents must be issued in keeping with the Directive of the EU Council 2006/112/ES and contain all formalities defined in article 226 of the Directive of the EU Council 2006/112/ES.
- 3.2 The supplier accepts responsibility for a legible and comprehensive nature as well as correctness and completeness of all data stated on the tax documents sent to the client as per this agreement.
- 3.3 If any discrepancies are identified between the documents sent to the client as per this agreement and the actual state of the supplied goods, or delivered services, the supplier is obligated to remedy the

discrepancy at once and send the client a correction tax document, unless the contractual parties agree otherwise.

- 3.4 Both parties pledge to inform each other about any and all technical issues that arise immediately after identifying them and cooperate on their solution.
- 3.5 If necessary, both parties shall take measures to identify and eliminate errors in order to prevent loss, provided that the cost of such measures is not disproportionate to the impending loss.
- 3.6 The contractual parties hereby agree to issue tax documents in electronic format.

IV.

Sending issued tax documents; electronic communication

- 4.1 The supplier shall send the issued tax documents to the client electronically in a format following the current version of the "Implementation manual" which consists Supplement 1 to this agreement and is an integral part thereof. It is also published at <http://edi.skoda-auto.cz>. The client reserves the right to make changes to Supplement 1 and shall inform the supplier in time about such changes. The supplier undertakes to take the modified technical requirements into account and implement them in due time.
- 4.2 The supplier shall send the issued tax documents in batches on a daily basis (i.e. every business day at the client).
- 4.3 Both parties undertake to arrange at their cost and on their responsibility all necessary electronic communication and maintain them functional for the entire period of the cooperation.
- 4.4 Client's acceptance of the message and processing thereof is reported to the supplier via the WebFakt app.
- 4.5 Each contractual party bears the cost incurred to it as a result of this agreement, in particular the cost of purchasing and operating the communication devices, software, employees, identification and removal of any defects and errors.
- 4.6 The supplier and client undertake to secure the communication devices used for the purpose of this agreement against wrongful access of unauthorized employees and third parties, against wrongful information transfer and similar abuse of the communication devices.
- 4.7 The parties pledge to treat as commercial secret any economic and public details which are not public and which they learn about upon discharge of the agreement, i.e. they shall neither disclose it to a third party nor use it unlawfully for their own profit.
- 4.8 The contractual parties undertake to implement sufficient security measures and procedures adequate to the condition of the technology.

V.

Concluding provisions

- 5.1 The agreement is concluded in two counterparts, one counterpart for each party.
- 5.2 Any and all changes and supplements to this agreement must be concluded in writing and duly signed by authorized representatives of both contractual parties; this applies also to the waiver of the request of a written form.
- 5.3 This agreement is valid and takes effect upon signing and shall remain effective for the period of the commercial relationship between the client and the supplier established based on the concluded agreement for goods delivery and services (hereinafter referred to as "commercial agreement"). If the commercial agreement is terminated, this agreement loses effect. If the parties conclude a new commercial agreement, validity of this agreement is renewed, unless the contractual parties agree otherwise.
- 5.4 The agreement covers delivering good and providing services by the supplier to the client during the period of validity, starting on the date of providing services and goods delivering on DDMMYYYY.

- 5.5 The contractual parties have the right to withdraw this agreement without stating the reason for doing so. The notice period is 30 days and starts running upon delivery of the notice period to the other contractual party.
- 5.6 All disputes arising from the agreement or related thereto shall be settled at:
- the court with the jurisdiction for the registered offices of the customer in the case of suppliers with registered office in CZE.
 - a court having local jurisdiction in Wolfsburg, GER, for suppliers with registered office abroad.
- 5.7 Relationships with suppliers with a registered office in the Czech Republic are governed by the law of the Czech Republic and relationships with suppliers with a registered office abroad are governed by the German law. Application of the UN Treaty of 11 April 1980 on contracts and international purchase of goods and international private law is excluded.
- 5.8 If any of the provisions of this agreement is or becomes invalid, other provisions remain untouched. The contractual parties undertake to replace invalid provisions of the agreement with another, valid one, whose content and sense corresponds best to the originally intended economic purpose of the invalid provision.
- 5.9 Both contractual parties declare that they have read and understood this agreement before signing it and that it has been concluded after mutual negotiation of their own free will and volition.

In Mladá Boleslav on

In on

On behalf of ŠKODA AUTO a.s.

On behalf of

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Ing. Martina Janebová-Ciencialová
Head of accounting receivable and payable

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Ivana Šimotová
Coordinator creditors

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