

Regulations on the use of electronic invoices at AB Spółka Akcyjna

§ 1. General Provisions

1. These regulations set forth the rules of use of electronic invoices at AB Spółka Akcyjna (hereinafter referred to as “AB S.A.”).
2. The term “Customer” means a company that has commercial relationship with AB S.A., and has been provided with access to the sales system - ABonline.
3. In all matters not provided for in these Regulations, the Act of 11 March 2004 on VAT (unified version, Journal of Laws 2011, No. 177, item 1054, later amended), hereinafter referred to as the “Act”, shall apply.
4. Each Customer availing of the possibility to receive electronic invoices is obliged to become acquainted with these Regulations before completing the form “Acceptance of the electronic invoices” and compliance with the provisions hereof.

§ 2. Conditions regarding the issuance of electronic invoices.

1. Electronic invoice shall mean a sales invoice or correcting invoice which is issued and made available to Customer in electronic form in compliance with the Act.
2. Electronic invoices issued and made available in electronic form in compliance with the Act shall be equivalent with delivery of an invoice issued in paper form and shall constitute an accounting invoice.
3. In order to use electronic invoices, the Customer shall:
 - a. obtain access to the sales system ABonline,
 - b. submit the statement of acceptance of electronic invoices (the form is available on the website of AB S.A. and in the sales system ABonline),
 - c. provide to AB S.A. an e-mail address to which notices on the issuance and availability for download of electronic invoices saved on the server of AB S.A. are to be provided.
 - d. install the following programs:
 1. Adobe Acrobat Reader – a free program used to view documents, available at www.adobe.com/pl/ ,
 2. SafeDevice™ Verifier – a free application used to verify the authenticity of the signed electronic invoice (to be downloaded from: www.kir.com.pl)
4. The statement of acceptance of the electronic invoices shall be submitted in writing or electronically with a secure electronic signature verifiable with a valid qualified certificate.
5. Notices on the issuance and provision of electronic invoices shall be sent to the e-mail address designated by the Customer in the statement of acceptance of the electronic invoices.
6. Electronic invoices are made available for download in the sales system ABonline in the “Finances” section. Access to electronic invoices shall be available after login to the ABonline system with the use of an assigned login and password within 1 working day from the issuance of electronic invoices.
7. Electronic invoices shall be deemed as delivered when the notice of the issuance of an electronic invoice and its availability for download from the server of AB S.A. has been sent to the Customer.
8. The statement of acceptance of the electronic invoices submitted by the Customer does not deprive AB S.A. of the right to issue and send invoices, their duplicates and correcting invoices in paper form in cases stipulated by law.
9. AB S.A. will begin issuing electronic invoices not sooner than one day after receipt of the signed statement of acceptance of the electronic invoices and shall continue issuing such invoices until the day of receipt of a statement of withdrawal of the acceptance of electronic invoices.
10. In case of termination of the cooperation agreement between AB S.A. and Customer, the Customer loses its access to the sales system ABonline. In such case, the Customer is required to download all issued electronic

invoices from the server of AB S.A., in case they are required to be used in the future, e.g. in case of a tax inspection.

§ 3. Change of e-mail address and resignation.

1. Changes of the e-mail address to which notices of issuance and making available of electronic invoices are to be sent, may be made in writing by submitting the form available on the web site of AB S.A. and in the sales system ABonline.

2. When no notice on a change of the e-mail address is sent to AB S.A., electronic invoices shall be deemed as effectively delivered when a notice on their issuance and making available has been sent to the e-mail address previously designated by the Customer.

3. Resignation from the use of the electronic invoices, as referred to in § 2.1., may be made in writing by submitting the form available on the web site of AB S.A. and in the sales system ABonline.

4. Reactivation of the use of the electronic invoices, as referred to in § 2.1., requires the submission of another statement referred to in § 2.3.b of these Regulations.

§ 4 Final provisions

1. AB S.A. reserves the right to modify these Regulations. All modifications shall be published in the web site www.ab.pl and in the sales system ABonline.

2. The Regulations and all amendments hereto shall become effective on the publication day on the web site of AB S.A. or in the sales system ABonline.