

## **Regulations for transmission of invoices in electronic form by SIA Marcegaglia Baltics**

### **1. General Provisions**

1. These Regulations lay down rules for the transmission of invoices and packing lists in electronic form by SIA Marcegaglia Baltics to the Clients.
2. Each Client using the opportunity to receive Electronic documents shall read these Regulations before signing the Agreement on consent to receive invoices in electronic form with SIA Marcegaglia Baltics and to observe the provisions hereof.

### **2. Definitions**

The following terms used in the Regulations shall mean:

1. **Agreement** – Agreement on consent to receive invoices in electronic form between Client and Marcegaglia Baltics or Client`s DECLARATION.
2. **Client** – a recipient of Electronic documents transmitted in electronic form by Marcegaglia Baltics.
3. **Electronic documents** - invoices and packing lists referred to jointly.
4. **Marcegaglia Baltics** – SIA Marcegaglia Baltics having its registered office: Starta Street 13, Riga LV-1039, Latvia, registration No 40003001968.

### **3. Transmission of Electronic documents**

1. Marcegaglia Baltics transmits invoices, packing lists and other documents at its discretion in PDF format (Portable Document Format) from any email from domain @marcegaglia.com.
2. Invoices transmitted in electronic form in PDF format are generated directly from the system and they shall not require any signature or stamp of Marcegaglia Baltics. An invoice transmitted in electronic form shall be equivalent to an invoice issued in paper form and it constitutes an accounting document.
3. Correcting invoices and duplicates of invoices sent electronically shall also be sent in electronic form.
4. Any number of Electronic documents prepared for Client may be sent to Client at

Marcegaglia Baltics's discretion as attachments to an e-mail message.

5. Marcegaglia Baltics sends an e-mail message containing the Electronic documents from domain @marcegaglia.com to Client's e-mail address specified in the Agreement. At the moment of its transmission each invoice and packing list sent in electronic form is recorded in an archive on the Marcegaglia Baltics's server by the dates of issue, having the same format and content as the invoices and packing lists sent to the Client.
6. The Client shall store the invoices received electronically in any manner, which guarantees authenticity of their origin, integrity of their content and the invoices' readability, as well as the invoices' easy tracing and immediate access to the invoices to the tax authority or the fiscal control authority.
7. Electronic documents are deemed to be received by Client two business day after date of issuing of the corresponding e-mail message containing such documents to the Client's e-mail address indicated in the Agreement/Declaration.
8. If Client does not inform Marcegaglia Baltics in written form on Client's disagreement with a document received in electronic form under the Agreement within 10 days after the date of the receipt, the document sent to the Client shall be deemed to be accepted by the Client.

#### **4. Signing and termination of the Agreement**

1. Electronic documents may be sent in electronic form after Client and Marcegaglia Baltics have mutually agreed on this transmission method.
2. Clients express their agreement to receiving Electronic documents in electronic form via electronic (e-mail) message by completing and signing of the Agreement (the template of the Agreement in Appendix No 1 hereto) and sending it by mail to the address of Marcegaglia Baltics.
3. Providing an e-mail address in the Agreement, the Client states that it is Client's e-mail address. Marcegaglia Baltics shall be responsible neither for making the e-mail address available to third persons nor for the Internet operators' actions. By signing the Agreement, Client certifies, that Client has an exclusive access to the Client's e-mail address indicated in the Agreement. Marcegaglia Baltics shall not be responsible

for damages caused as a result of any unauthorized access to data sent to or stored at the Client's e-mail address indicated in the Agreement.

4. Client may change its e-mail address indicated in the Agreement. In such case, the Client shall send Marcegaglia Baltics a request for change of the e-mail address electronically in form of signed request scanned in PDF format. Request shall be sent from the Client's e-mail address indicated in the Agreement to the Marcegaglia Baltics's electronic mail address or, if it happens to be impossible, by sending the signed request by registered mail. Marcegaglia Baltics shall discontinue transmission of invoices to the Client's e-mail address that was before changing within 15 days after receipt of the referred Client's request. Marcegaglia Baltics will start sending Electronic documents to the Client's new e-mail address after a corresponding change to the Agreement is signed with the Client and received by Marcegaglia Baltics.
5. If the Client fail to notify of its e-mail address change, any correspondence sent to the previous e-mail address shall be deemed correctly delivered and shall produce legal effect.
6. The Agreement shall not exclude the right of Marcegaglia Baltics to send invoices and packing lists in paper form.
7. Clients shall have the right to unilaterally terminate the Agreement.
8. Termination of the Agreement shall require a written Client's request to Marcegaglia Baltics in accordance with the template "Notice of termination of agreement on consent to receive invoices in electronic form" (Appendix no. 2 hereto). The request shall be sent by mail to the address of Marcegaglia Baltics and electronically by sending the signed request scanned in PDF format to the Marcegaglia Baltics's electronic mail address indicated in the Agreement.
9. Should Marcegaglia Baltics receive the Client's request referred to in sub-clause 8 of clause 4 of the Regulations, the Agreement shall be deemed terminated on 29<sup>th</sup> day after day of receipt of the Client's request (in electronic form) and Marcegaglia Baltics shall lose its right to send Electronic documents to such a Client after that term.

## 5. Final Provisions

1. Marcegaglia Baltics reserves the right to unilaterally suspend transmission of invoices and/or packing lists in electronic form, in this case Marcegaglia Baltics shall inform Client about it electronically by sending the message to the e-mail address indicated in the Agreement and/or to another e-mail address of the Client and/or to its mail address.
2. Marcegaglia Baltics reserves the right to unilaterally amend the Regulations. Clients shall be informed about the above electronically by sending the corresponding message to Client's e-mail address indicated in the Agreement and/or to another e-mail address of the Client and/or to its mail address.
3. The legal basis for the transmission of invoices in electronic form is *COUNCIL DIRECTIVE 2006/112/EC of 28 November 2006, TITLE XI, Chapter 3.*
4. These Regulations shall be in force from 11.08.2023.