



## Principles of issuing and transferring digital invoices

### (Appendix to “Statement of approval regarding invoices issued and sent in the digital form”)

1. Invoices may be issued and transferred in the digital form pursuant to the Act on Value Added Tax of 11 March 2004 (Journal of Laws of 2017, item 1221 as amended), henceforth referred to as the VAT Act.
2. Terms used herein shall have the following meaning:
  - a. Client: the one who receives a digital invoice.
  - b. Deloitte: Deloitte Digital Sp. z o.o.
  - c. Deloitte Group - Deloitte - a group of companies about which detailed information is available at: <https://www2.deloitte.com/pl/pl/legal/o-deloitte.html>
3. Deloitte shall issue and send invoices in the digital form and guarantees the authenticity of their origin and integrity of their contents by the use of a qualified electronic signature as defined in Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 *on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC* (Official Journal of the European Union L 257/73), verified with a valid qualified digital certificate. The qualified electronic signature shall be placed on digital invoices by an authorized representative of the Deloitte Group. The invoices shall be provided in the form of PDF (Portable Document Format) files.
4. The Client agrees to receive digital invoices from Deloitte or entities authorized by it, in particular from other Deloitte Group entities by filling out a statement of approval form attached to the agreement. The statement of approval form, correctly filled out and signed by an authorized representative of the Client and provided to Deloitte, means the approval for issuing and sending digital invoices as defined in Article 106n.1 of the VAT Act – “**Approval**”.
5. Digital invoices may be issued and transferred beginning from the day following the date of the receipt of the statement of approval form by Deloitte.
6. The Client is entitled to withdraw the Approval. To withdraw the Approval, the Client has to fill out a statement available at <https://www2.deloitte.com/pl/pl/footerlinks1/formularze-faktura-elektroniczna.html?nc=1> in writing or in the digital form, using a secure digital signature. The withdrawal comes into effect on the 30th day of the receipt of the form by Deloitte.
7. The statement of approval does not preclude Deloitte from issuing and sending invoices in hard copies. Each invoice shall be issued and sent in just one form. Prior to changing the form of issuing and sending invoices (from digital to hard copies and the other way around) Deloitte shall inform the Client about the change sending relevant communication to an e-mail address formerly indicated by the Client.
8. An invoice or a correcting invoice shall be deemed properly delivered upon Deloitte’s receipt of a Delivery Report, confirming that an e-mail message with the invoice has been delivered to the Client. In order to allow correct configuration of Client’s anti-spam filters, please be informed that digital invoices shall be sent via e-mail from the following address: [ceplinvoicesPL21@deloitteCE.com](mailto:ceplinvoicesPL21@deloitteCE.com).
9. If a message containing a digital invoice remains undelivered to the Client because the e-mail address is incorrect or the mailbox is full, or for any other reason on the Client's side, having received a relevant non-delivery report, Deloitte shall attempt to contact the Client in order to have the obstacle disallowing the delivery of the digital invoice removed. Inability to deliver a digital invoice entitles Deloitte to deliver it in a hard copy. Subsequent invoices shall be provided to the Client in hard copies until the Client notifies Deloitte about a change of its e-mail address, availability of its mailbox (if it has been full) or removal of any technical difficulties (e.g. server debugging) filling out the form referred to in section 12.
10. The Client may change the e-mail address to which digital invoices are sent in writing, filling out the data change form available at Deloitte website, using the following communication channels:
  - a. in person;
  - b. sending a letter (by post or courier mail);
  - c. via e-mail using a secure digital signature.
11. Should the Client fail to notify Deloitte that its e-mail address has changed, any correspondence sent to the existing e-mail address shall be deemed correctly delivered with all legal effects thereof.
12. Templates of forms related to digital invoices (Statement of approval, Withdrawal of approval, Change of e-mail address) are available at <https://www2.deloitte.com/pl/pl/footerlinks1/formularze-faktura-elektroniczna.html?nc=1>
13. Deloitte stores all issued digital invoices in its intranet in compliance with Article 112a of the VAT Act and makes their backup copies pursuant to its internal procedures.