



**European Academy**  
for Taxes, Economics & Law

**Focus on Horizon 2020**

# Interactive Seminar

## Financial Accounting and Audit in European Research & Development Funding

18<sup>th</sup> – 19<sup>th</sup> June 2018, Berlin

With experts from:

- European Organization for Nuclear Research (CERN), External Grants Section, Switzerland
- Karolinska Institute, Grants Office, Sweden
- University of Exeter, Accountancy Office, United Kingdom
- Ministry of Education, Science and Sport, Science Directorate,  
National Contact Point for Legal and Financial Issues in Horizon 2020, Slovenia
- Utrecht University, Finance & Control Office, Faculty of Science, the Netherlands

With Workshops and Case Studies on:

- Eligibility Criteria, Grants and Reimbursement
- Financial Reporting
- Marie Skłodowska-Curie Innovative Training Networks (ITN)

# Financial Accounting and Audit in European Research & Development Funding

## Financial Accounting and Reporting for EU-Funded Research Projects – Time Consuming and Complex

The European Union provides various funds and instruments to support stakeholders such as universities, research centres and companies in the fields of research and development as well as the commercialisation of research results. However, financial accounting and reporting of EU-funded projects are considered very time consuming and complex. Beneficiaries of EU-funded research projects have to commit themselves to the strict requirements of budgetary management regulations. By not following these rules the projects can be at great risk. The European Commission can decide to freeze grants or even demand complete reimbursement. Therefore, it is important to prepare properly for the financial management of your EU-funded projects. Horizon 2020 (H2020) is the most significant EU funding programme for Research and Innovation. But which challenges have to be considered when it comes to financial accounting in Horizon 2020 and Marie Skłodowska-Curie and European Research Council (ERC) grants? In the past years, the European Commission has significantly increased the number of audits in the field of research and commercialisation.

## Different Funds – Different Rules

It is crucial that projects meet both the overall strategic objectives of the funding scheme and the detailed financial requirements. Precise records must be kept which have to follow inflexible reporting rules and withstand financial audits. It is therefore important to always know what is new in Horizon 2020 projects and how to successfully deal with challenges, like the eligibility of direct and indirect costs and their definition. Similarly, project managers need to be aware what the changes in the personal cost documentation mean for their relevant projects and which costs can be considered eligible in the different funding programmes. They need to know exactly what to include into financial reports, and how to use financial planning and financial spreadsheets most effectively. They should also be aware of the differences in accounting and reporting and how to successfully comply with financial requirements and duties of European Research Council funding and Marie Skłodowska-Curie grants. Furthermore, they need to know the special requirements for financial reporting of Marie Skłodowska-Curie Innovative Training Networks (ITN). Lastly, the audit process of EU research and innovation projects needs to be prepared and typical errors avoided.

Learn at this interactive seminar about current eligibility rules, financial reporting and audits and gain insights to changes in financial management of EU research projects.

## Who is this seminar for?

**Directors, Heads of Departments or Units, Financial Officers, Accountants, Financial Controllers, Research Managers and other members of staff responsible for handling finances in EU-funded research or commercialisation projects as Beneficiaries or Applicants for**

- Horizon 2020 (incl. ERC, Marie Skłodowska-Curie Grants), FP7
- COSME, CIP and other EU Funds for research or commercialisation projects

**from institutions and organisations such as**

- Higher Education Institutions and Research Institutes
- Technology centres and clusters
- Companies and industry working in R&D&I
- Ministries for Economy, Science and Higher Education
- Municipalities and city councils

**from departments such as**

- Finance
- Project Management Services
- Funding/Grants Office
- (Research) Accounting
- European and International Research Programmes
- Research Support Services
- International Cooperation in Research and Development
- Technology Transfer Office
- Financial Audit
- Audit Management and Implementation
- (Financial) Administration

**as well as**

- Regional Development and Innovation Agencies
- Funding bodies

Specialised consultancies and law firms, Certified Public Accountants and Public Auditors working within Horizon 2020 (incl. ERC and Marie Skłodowska-Curie Grants)

Are you already a certified public auditor?

Then you can earn up to **6 CPE credits per Seminar**, pending approval by your national CPE authority such as IFAC or IIA.





## What will you learn at this interactive seminar?

- What challenges have to be considered when working with Horizon 2020 and how to successfully deal with them? What's new in Horizon 2020 projects regarding eligibility criteria, grants and reimbursement?
- Which direct and indirect costs in Horizon 2020 are eligible? How to define direct and indirect costs? What do the changes in the personal cost documentation mean for you?
- Which costs can be considered eligible in the different funding programmes?
- What should you include into your financial report of Horizon 2020 projects? How can you use financial planning and financial spreadsheets most effectively?
- What are the differences in accounting and reporting in European research council funding? How can you successfully comply with financial requirements and duties of research funding?
- How to handle different types of Marie Skłodowska-Curie actions?
- Which are the special requirements for financial reporting of Marie Skłodowska-Curie Innovative Training Networks (ITN)? What are the consequences for the coordinator on how to fill in the cost statement (form C) and to handle the budget when using flat rates in ITNs?
- How to prepare for a Commission audit and how avoid typical errors?
- What are the most common errors in the audit – and how to avoid them?

### „Masterclass Audit in the Public Sector“

This Seminar is a compulsory Masterclass seminar for the „Masterclass Audit in the Public Sector“

For further Information, [please click here.](#)

### Erasmus +

Did you know that university staff can get financial support for travel and accommodation costs for vocational training through the Erasmus + programme? Find your national agency:

- [for EU Member States](#)
- [for EU Partner Countries](#)

## Your benefits

- Be prepared – Familiarise yourself with the most relevant funding programmes like Horizon 2020, the challenges that have to be considered and how to successfully deal with them
- Ensure success right from the start – Learn how to plan EU-funded budgets, eligibility criteria, grants and reimbursement
- Receive first-hand advice from experienced practitioners on how to avoid most common errors in financial reporting of Horizon 2020 projects
- Master accounting and reporting for European Research Council Funding and different types of Marie Skłodowska-Curie actions
- Benefit by safely navigating the special requirements for financial reporting of Marie Skłodowska-Curie Innovative Training Networks (ITN)
- Prepare for Audit Process of EU research and innovation projects. Protect your budget – Avoid reimbursements
- Work in small groups on interactive step-by-step exercises within your particular field of work
- Network and exchange experiences on handling finances of EU-funded research projects with peers from all across Europe



## PROGRAMME DAY 1

# Financial Accounting and Audit in European Research & Development Funding

8.30-9.00

Registration and Handout of Seminar Material

9.00-9.05

Opening Remarks from the European Academy for Taxes, Economics & Law

9.05-9.30

### Welcome Note from the Chair and Round of Introductions

**Ruth Banyard, Research Accountant, Penryn Campus, University of Exeter, United Kingdom**

9.30-10.15

### Horizon 2020 Projects: Eligibility Criteria, Grants and Reimbursement

- What's new in Horizon 2020?
- Eligibility criteria for participation
- Types of grants
- Forms of costs: Actual, unit costs, lump sums, flat rates
- Financial rules
- Commission reimbursement rates

**Darija Valančič, National Contact Point for Legal and Financial Issues in Horizon 2020, Science Directorate, Ministry of Education, Science and Sport, Slovenia**

10.15-10.30

Discussion Round

10.30-11.00

Coffee Break and Networking Opportunity

11.00-11.45

### Eligibility of Direct and Indirect Costs in Horizon 2020

- General conditions for eligibility of costs
- Direct costs: Personnel costs, subcontracting, travel costs and related subsistence allowances, equipment, other goods and services, large research infrastructures
- Indirect costs

**Ruth Banyard, Research Accountant, Penryn Campus, University of Exeter, United Kingdom**

11.45-12.00

Discussion Round

### RUTH BANYARD

**Research Accountant, Penryn Campus, University of Exeter, United Kingdom**

Ruth Banyard has been working at the University of Exeter for over eleven years where she has recently been appointed to the position of Research Accountant to the Penryn Campus, a satellite campus of the University of Exeter based in Cornwall which accounts for 20% of the university's research income. The Penryn Campus was originally funded by the European Regional Development Fund – Convergence Programme and opened to students and academics in September 2004. Ruth Banyard has worked in the EU research environment for seven years now, originally working on ERDF, ESF and the FP 7 programme projects.



### DARIJA VALANČIČ

**National Contact Point for Legal and Financial Issues in Horizon 2020, Science Directorate, Ministry of Education, Science and Sport, Slovenia**

Darija Valančič currently holds the position of Undersecretary in the Science Directorate at the Ministry of Education, Science and Sport in Slovenia and has over 15 years of working experience in public administration in areas of budget and finance. Before joining the Horizon 2020 network as a National Contact Point for legal and financial issues, Darija Valančič has also worked as an expert in Non-Annex I products and as an Analyst at the Ministry of Agriculture, Forestry and Food.

**“Very organised, speakers excellent.”**

*Michele Dodd, Project Manager, University of Surrey*

**“Good presentation, valuable information.”**

*Roberta Jonsson, Accountant, Karlstad University*



## Workshop

12.00-13.00

### Eligibility Criteria, Grants and Reimbursement

*In this interactive workshop session the participants answer questions that reinforce the theory presented on eligibility, grants and reimbursement.*

**Which consortia are eligible, which are not?**

**How to send proposals to Brussels and who evaluates them?**

**How would an SME budget its indirect costs (overheads)?**

*The participants will be given a task to work on in small groups. The different groups then present their results. In case of any questions our expert is ready to give advice.*

**Ruth Banyard, Research Accountant, Penryn Campus, University of Exeter, United Kingdom**

13.00-14.15

Lunch Break and Networking Opportunity

14.15-15.15

### Financial Reporting of Horizon 2020 Projects

- Overview of the compulsory and optional content of financial statements
- Electronic submission of financial statements
- Expectations concerning the declaration of the use of resources

**Darija Valančič, National Contact Point for Legal and Financial Issues in Horizon 2020, Science Directorate, Ministry of Education, Science and Sport, Slovenia**

15.15-15.30

Discussion Round

15.30-16.00

Coffee Break and Networking Opportunity

**“Very informative & worthwhile.”**

*James Horne, Project Manager, WEEE Forum*



### PIETER THIJSSSEN

**Senior Project Controller and Grant Officer, Finance & Control, Faculty of Science, Utrecht University, the Netherlands**

Pieter Thijssen is Senior Project Controller and Grant Officer in the Faculty of Science at Utrecht University. In this position, he supports scientists of

the Faculty of Science in grant application processes and the financial and contractual management of grants as part of a team of project controllers and grant officers. The Faculty of Science has a yearly turnover of 50 Million Euro of external funding of which 10 Million Euro is EU-funding. From 1984 to 2006, he was Head of Finance of the Physics Department which included responsibilities for the financial management of externally funded projects and management of projects coordinated by the Department of Physics.

## Case Study

16.00-17.15

### Financial Reporting

*Correct financial reporting is relevant throughout a project and crucial for its success. In this case study session participants put theory into practice and have to find the mistakes in reporting.*

**Administrative systems used by the EU, complying with H2020 requirements**

**Administrative Systems used at Utrecht University**

**Gathering financial and personnel data**

**Gathering data from the local scientific responsible of the project**

**Knowing cost categories of specific interest to the EU**

**Producing the combined use of resources table and Financial Statement**

*Participants will be given a practical exercise to work on in small groups. The different groups then present their results. In case of any questions our expert is ready to give advice.*

**Pieter Thijssen, Senior Project Controller and Grant Officer, Finance & Control Office, Faculty of Science, Utrecht University, the Netherlands**

17.15

End of Day One

# Financial Accounting and Audit in European Research & Development Funding

9.00-9.05

## Welcome Note from the Chair

**Pieter Thijssen, Senior Project Controller and Grant Officer, Finance & Control Office, Faculty of Science, Utrecht University, the Netherlands**

9.05-09.50

## European Research Council Funding – Differences in Accounting and Reporting

- Financial report including the breakdown of cost and follow up tables
- Financial Statement
- Cost categories in the ERC breakdown of cost tables
- Overhead calculation
- Additional financial data requested in the financial report
- Reporting on project management
- Transfers of grants – Financial reporting requirements
- Differences H2020/FP7 regulations

**Pieter Thijssen, Senior Project Controller and Grant Officer, Finance & Control Office, Faculty of Science, Utrecht University, the Netherlands**

9.50-10.00

Discussion Round

10.00-10.30

Coffee Break and Networking Opportunity

10.30-11.30

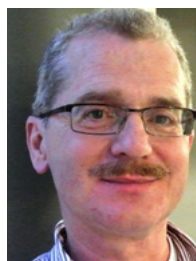
## Accounting and Reporting for Marie Skłodowska-Curie Grants under Horizon 2020

- Introduction: Different types of MSC actions
- EU contribution and cost categories
- Recruitment and eligibility of researchers
- Financial reporting
- Pre-financing, interim and final payments
- Specific cases: COFUND and IRSES
- EC's audit requirements

**Marie Trabaud, Financial Officer in the External Grant Section, European Organization for Nuclear Research (CERN)**

11.30-11.45

Discussion Round



## PIETER THIJSSSEN

**Senior Project Controller and Grant Officer, Finance & Control, Faculty of Science, Utrecht University, the Netherlands**

Pieter Thijssen is Senior Project Controller and Grant Officer in the Faculty of Science at Utrecht University. In this position, he supports scientists of

the Faculty of Science in grant application processes and the financial and contractual management of grants as part of a team of project controllers and grant officers. The Faculty of Science has a yearly turnover of 50 Million Euro of external funding of which 10 Million Euro is EU-funding. From 1984 to 2006, he was Head of Finance of the Physics Department which included responsibilities for the financial management of externally funded projects and management of projects coordinated by the Department of Physics.



## MARIE TRABAUD

**Financial Officer in the External Grant section, European Organization for Nuclear Research (CERN)**

Marie Trabaud has been working as Financial Officer at CERN in the External Grant Section since 2012, in charge of the research projects financed by the European Commission. She provides advice and support to the scientific project managers but also to the external participants as a specialist in the EU funded projects. She has worked in the EU research environment for eight years now, originally working in France at INRIA for two years, at CRP Henri Tudor in Luxembourg for one year and at CERN for five years. During the last 8 years, she was in charge of the financial and budget administration of research projects under FP6, FP7 and H2020 Framework programmes.

***“Excellent presentations; I have learnt a lot for our project management.”***

*Hubert Mouton, Assistant Bursar, UNAM University of Namibia*



## Case Study

11.45-12.45

### Marie Skłodowska-Curie Innovative Training Networks (ITN)

*In this practical session participants will study a real project. They deal with a case study on the costs of MSC Innovative Training Networks. They can directly apply their newly obtained knowledge on accounting and reporting for MSC grants.*

#### Cost reporting

#### Comply with Horizon 2020 requirements

#### Prepare for an audit

**Marie Trabaud, Financial Officer in the External Grant Section, European Organization for Nuclear Research (CERN)**

12.45-13.00

Discussion Round

13.00-14.00

Lunch Break and Networking Opportunity

14.00-14.45

### Prepare for the Audit Process of EU Research and Innovation Projects

- Selection
- Planning
- Implementation with the beneficiary
- Draft audit report sent to the beneficiary
- Response to the audit report
- Final audit report

**Evelyn Göransson, Senior EU/IMI Financial Manager, Grants Office, Karolinska Institute, Sweden**

14.45-15.00

Discussion Round

15.00-15.45

### Most Common Errors in the Audit and How to Avoid Them

- Why errors?
- Common errors
- Planning and preparing for an audit
- Experiences from EU audits at KI

**Evelyn Göransson, Senior EU/IMI Financial Manager, Grants Office, Karolinska Institute, Sweden**

15.45-16.00

Discussion Round

16.00

End of Seminar and Handout of Certificates



### EVELYN GÖRANSSON Senior EU/IMI Financial Manager, Grants Office, Karolinska Institute, Sweden

Evelyn Göransson has been working as Financial Advisor International Grants at the Grants Office Karolinska Institute since 2008. She has been Senior Financial Manager since 2010. Before this, she was coordinator at the Department of Microbiology, Tumor and Cellbiology, after working as medical technologist at AB Biodisk, Solna, the Department of Clinical Microbiology, Nova medical Calab and the Department of Clinical Microbiology, Karolinska Hospital in Stockholm.

**“An interesting seminar.”**

*Rune Øystein Sandaker, Chief Accounting Manager,  
Buskerud and Vestfold University College*

**“Very informative and good speakers.”**

*Kristin Signemark, Financial Controller,  
Mid Sweden University*

# ORGANISATIONAL MATTERS

## Date of Event

18<sup>th</sup> – 19<sup>th</sup> June 2018

## Booking Number

S-1817 MC2

## Event Language

The event language is English.

## Event Price

1.389,- Euro excl. German VAT (19%)

### The above price covers the following:

- Admission to the seminar
- Handout documents
- Seminar certificate, if seminar fully attended
- Soft drinks and coffee/tea on both event days
- Lunch on both event days

Upon request you can receive a **digital version** of the seminar documents after the event for **60,- Euro excl. German VAT (19%)** in addition to the seminar.

## Additional Booking Options

### Package I „reliable and comfortable“

250,00 Euro excl. German VAT (19%)

#### This package includes:

- Booking of hotel room according to the requirements of the participant
- Booking of arrival and departure (train/flight) according to the requirements of the participant
- Transfer from airport/train station to overnight accommodation or respectively to event hotel and return

Not included are:

- Cost of the accommodation (and breakfast)
- Costs of arrival and departure travel

### Package II „exploring Berlin“

300,00 Euro excl. German VAT (19%)

#### This package includes:

- Organisation of a sight-seeing attraction from our diverse range of offers
- Table reservation in a selected restaurant in the evening following sight-seeing
- Personal recommendations for your individual Berlin experience

Not included are:

- Cost of the accommodation (and breakfast)
- Costs of arrival and departure travel
- Food and drinks outside the event

## Contact

European Academy for Taxes, Economics & Law  
at Potsdamer Platz, Leipziger Platz 9  
10117 Berlin, Germany  
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Fax: +49 (0)30 80 20 80 22 259  
E-mail: [info@euroacad.eu](mailto:info@euroacad.eu)  
Internet: [www.euroacad.eu](http://www.euroacad.eu)

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(Programme is subject to alterations)

## Event Location

AMANO Grand Central  
Heidestraße 62  
10557 Berlin, Germany  
Phone: +49 (0)30 400 300 0  
Fax: +49 (0)30 400 300 100  
E-mail: [grandcentral@amanogroup.de](mailto:grandcentral@amanogroup.de)  
Internet: [www.amanogroup.de](http://www.amanogroup.de)

Please contact the hotel directly and refer to the “European Academy for Taxes, Economics & Law” if you wish to benefit from a limited room availability-contingent. Of course you can always look for an alternative hotel accommodation.

## BOOKING

E-mail: [booking@euroacad.eu](mailto:booking@euroacad.eu)  
Phone: +49 (0)30 802080-20  
Fax: +49 (0)30 802080-22 250  
For online booking please visit  
our website: [www.euroacad.eu](http://www.euroacad.eu)





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 our website: www.euroacad.eu



**European Academy**  
 for Taxes, Economics & Law

# Booking

Booking Number: S-1817 MC2 (KB)

18<sup>th</sup> - 19<sup>th</sup> June 2018, Berlin

Herewith we register the following persons for the Interactive Seminar: "Financial Accounting and Audit in European Research & Development Funding".

## Delegate 1

First name _____	Phone _____
Last name _____	Fax _____
Your organisation _____	E-mail _____
Department _____	Digital version of the seminar documents (fee required).
Unit _____	Additional Package I „reliable and comfortable“ (fee required).
Job position _____	Additional Package II „exploring the city“ (fee required).
Street _____	Invitation letter for Visa purposes (fee required).
Postcode/City _____	
Country _____	

## Delegate 2

First name _____	Phone _____
Last name _____	Fax _____
Your organisation _____	E-mail _____
Department _____	Digital version of the seminar documents (fee required).
Unit _____	Additional Package I „reliable and comfortable“ (fee required).
Job position _____	Additional Package II „exploring the city“ (fee required).
Street _____	Invitation letter for Visa purposes (fee required).
Postcode/City _____	
Country _____	

## Invoice Organisation

First name _____	Street _____
Last name _____	Postcode/City _____
Your Organisation _____	Country _____
Department _____	Phone _____
Unit _____	Fax _____
Job Position _____	
E-mail _____	

With my signature I confirm my registration and accept the General Terms and Conditions as legally binding.

In case of registration of more than one delegate do you prefer:  
 Single invoice?                      Collective invoice?

I herewith agree to receive further information from the European Academy for Taxes, Economics & Law

**NOTE**

Only Valid with Signature and Stamp.

Place, Date \_\_\_\_\_

Authorized Signature and Stamp \_\_\_\_\_

# Terms & Conditions for Conferences, Seminars and other Training Courses

for the offer of European Academy for Taxes, Economics & Law

## § 1 Scope – Subject of contract - Contractor

- (1) The GTC apply to the participation in all training activities such as courses, seminars, workshops, trainings („Event“) offered and conducted by European Academy for Taxes, Economics & Law (“EA“) including all goods and related services, unless otherwise agreed, e.g. by agreeing on special conditions.
- (2) Legal provider of services from EA and the sole contractor of all services is EuroAcad GmbH represented by the Managing Director Christoph Brauner Leipziger Straße 9 in 10178 Berlin, Germany, registered with the local register court of Charlottenburg, HRB 15132B.
- (3) EA provides its services exclusively to entrepreneurs in the meaning of section 14 of the German civil code (BGB), legal entities of public law and to public-law special funds („Customer“). Only those persons become contractors of EA. The persons that have been designated and registered by a Customer for an Event („Participants“) do not become contractors of EA. The offer is not directed to consumers.
- (4) These GTC apply exclusively; EA does not accept any conflicting or deviating terms and conditions of Customers, unless EA has agreed explicitly to them in writing. These GTC apply also if EA renders its services unconditionally in knowledge of conflicting or deviating terms and conditions of Customers.

## § 2 Offer - Registration - Contracting

- (1) The Customer can register for Events via the booking form on the internet, mail, fax or email. A booking is accepted and a legally binding contract is entered if EA accepts explicitly the registration of the Customer or does not reject the booking within seven days after receipt of the completed and signed booking form in writing. The contract becomes legally binding at the latest once the full booking fee has been credited on the bank account of EA. In addition, EA will confirm the booking to the Customer by email. A partial booking is only possible if parts of an Event have been declared partially bookable.
- (2) Registrations are always handled in the order of receipt. If one booking cannot be considered, the relevant Customer will be informed promptly.

## § 3 Service of EA

- (1) Content, extent, duration and other details of the Event and the services are set forth in the publications of EA on the Events and are the basis for the booking of the Customer.
- (2) The event fee is per person and event date. It includes - as far as announced – the event documents, lunch and beverages. Furthermore, the issuance of a participation certificate is included. Hotel accommodation / overnight stay / travel arrangements are not included.

## § 4 Event fee and charges – Payment conditions – Set-off

- (1) Unless agreed otherwise, the event fees set forth in the publications on the Events apply. Furthermore, EA may charge additional charges for additional services as incurred (e.g. handling of visa invitations, changes to invoices, mailing of invoices, etc.) according to the price list published on the website of EA at the time the contract is concluded. VAT applicable on the day of invoicing must be added to all prices.
- (2) The Customer is obliged to pay the agreed fee and any additional charges in advance, i.e. before the start of an Event. Invoices are due immediately upon receipt without any deduction. Invoices are sent electronically. A Customer who does not make the payment within seven days after the due date is in default. If a Customer is in default, EA is entitled to charge interest in the amount of 8% above the base rate fixed by the European Central Bank. If EA proves a higher amount of damage caused by the delay of payment, EA may assert a claim for such higher amount.
- (3) Instalments are accepted only in exceptional cases and only based on an individual written agreement. Payments shall only be made based on invoices or made by wire transfer. Cash or credit card payments are accepted only if previously agreed by EA. Payments by bill / check will not be accepted.
- (5) A set-off by the Customer is only possible with claims that have been awarded by a final court judgment, have been recognized by EA or are directly linked to the main claim of EA.
- (6) A settlement via credit card on the website is carried out by: HUELLEMANN & STRAUSS ONLINE SERVICES S.à r.l. ; 1, Place du Marché; L-6755 Grevenmacher; R.C.S. Luxembourg B 144133; email: info@hso-services.com; managing director: Ramona Spies Heiko Strauss. This does not apply for credit card payments made over the phone.

## § 5 Withdrawal by the Customer - Cancellation

- (1) Cancellations must be made in writing or in text form. For a cancellation more than 30 days before the Event, a processing fee of 80.00 € plus VAT is due immediately. The remaining conference fee after deduction of the processing fee will be refunded. For a cancellation more than two weeks before the Event 50% of the event fee and additional charges plus VAT have to be paid by the Customer. In case of a no show or cancellation within a period of two weeks before the Event, the full fee for the Event plus VAT is due and payable. The Customer is free to prove that the damage caused to EA was smaller or did not exist. EA accepts substitute Participants at no additional cost replacing the originally registered Participant if EA is informed of the substitution at least three days prior to the Event.
- (2) A partial / daily cancellation of an Event and a substitution for a part of the Event or on a daily basis is not possible.
- (3) If the event fee including any additional charges is not paid on the day of the Event or can the payment not be clearly proved, EA can exclude the relevant Participant from the Event. Nonetheless, the event fee remains due immediately and can be claimed by EA by enforcement or in court proceedings.

## § 6 Cancellation / Changes by the organiser / Exclusion of participants from the Event

- (1) EA is entitled to withdraw from the contract for cause, irrespective of other reasons, in particular if:
  - there are not sufficient registrations for an Event; or
  - the Event has to be cancelled due to reasons that are not under the control of EA (e.g. force majeure, strike, due to absence of a speaker, disruptions at the venue).In the aforementioned cases all paid participation fees will be fully refunded. EA will inform Customers as early as possible in such cases. A cancellation due to an insufficient number of registrations will be communicated by no later than two weeks before the Event.
- (2) Claims for damages of Participants are excluded in those cases, unless such costs are incurred due to gross negligence or wilful conduct on the part of EA or its agents. In case of disruption of its services, EA commits to undertake all reasonable measures to contribute to remedying or limiting the disruption. Should EA reimburse travel expenses in certain cases out of goodwill, this shall constitute an exception.
- (3) EA reserves the right to substitute speakers by others and make any necessary changes to the Event program or to relocate the venue while maintaining the overall character of the Event as required.

## § 7 Copyrights, Privacy policy and Lists

- (1) The documentation/records distributed at the Event are protected by copyright. Copying, dissemination or any other commercial use or commercial exploitation of the documentation - including excerpts - is permitted only with the express written consent of EA. Participants may not take any pictures or make audio and/or video recordings of the Events without the express written consent of EA. EA reserves all rights.
- (2) The names of the Participants and the Customers including their addresses can be made available to the other Participants and be communicated (including the relevant addresses) to a company responsible for the mail delivery. Customers or Participants have no right to claim the handover of the list of Participants of the visited Event.
- (3) Customer and Participant agree to the recording (video, photo, audio etc.) of their person at an Event and consent that these recordings may be used, exploited and/or published by EA.
- (4) The privacy policy published on the website of EA applies. Besides, the statutory provisions apply.

## § 8 Liability

- (1) The Events are carefully prepared and performed by qualified speakers. EA accepts no liability for being up-to-date, the accuracy and the completeness with respect to the documentation distributed at the Event and the conduct of the Event and/or any other contents of the Events, provided that there is no intention or gross negligence of EA or its agents.
- (2) Our liability for breach of contract and for tort is limited to intent and gross negligence. This does not apply to injury to life, limb or health of a Participant, or claims regarding the breach of cardinal obligations, i.e. of obligations arising from the nature of the contract, breach of obligations that endangers the purpose of the contract, or a damage caused by delay (section 286 BGB). In that regard, EA is liable for every degree of fault. As far as damage does not result from injury to life, limb or health of the Customer, EA is only liable for typical damages.

## § 9 Place of performance – Choice of law – Jurisdiction – Miscellaneous

- (1) If the agreement provides for nothing else, the location of payment is the registered office of EA in Berlin. The location of performance is Berlin.
- (2) The law of the Federal Republic of Germany shall apply to this agreement. The application of the United Nations Convention on Contracts for the International Sale of Goods (CISG) is excluded.
- (3) Agreements with entrepreneurs, legal entities of public law and to public-law special funds are subject to the exclusive jurisdiction of the competent court for our registered place of business. EA may also sue the Customer at its general place of jurisdiction.
- (4) All legally relevant declarations and notifications which the Customer makes vis-à-vis EA or a third party shall require text form or be made in writing, unless otherwise provided in these GTC.