



European Academy
for Taxes, Economics & Law

**Including New Best Practices
from ESF & ERDF**

Advanced Practical ESIF Seminar

Simplified Cost Options: Achieving Legal Certainty

Best Practices from 2014-2020 • Calculation Methods • Audit of SCO

14th – 15th May 2018, Berlin

With experts from:

- Danish Business Authority, Regional Policy Director, Denmark
- Agency for Economic and Regional Growth, Member of Managing Authority, Sweden
- Welsh Government, Head of Rural Programmes Unit, United Kingdom
- Ministry of Labour and Social Affairs, ESF Management Department, Czech Republic
- Ministry of Social Affairs and Employment, Senior Consultant Managing Authority, the Netherlands

With interactive workshops on:

- **How to Calculate Cost Options and Minimise Uncertainty on Calculation Methods**
- **Changing the Mindset: How to Implement SCO in Staff Costs**

Simplified Cost Options: Achieving Legal Certainty

Simplified Cost Options Can Be a Vivid Example of Simplification for Managing Authorities as well as Beneficiaries

Simplification is a buzzword in the current programming period. Simplified Cost Options (SCO) is one means to fill this buzzword with life. The currently discussed regulation reform – the so called Omnibus Regulation – aims at a mandatory use of SCO not only in ESF but also in ERDF. Furthermore, it is most likely that an obligation will be a reality for the upcoming programming period 2020-2027. SCO are expected to reduce error rates, facilitate the access to Structural Funds of small beneficiaries with limited capacities and allow for a refocusing of resources towards the achievement of results and objectives. Major challenges in the context of indirect costs, standard scales of unit costs and lump sums are legal uncertainties in the context of implementation. One difficulty in this context is the audit practice of SCO: it often remains unclear whether Audit Authorities will make use of the possibility to verify expenditure in a simpler manner. Beyond that, the methodology of setting up SCO remains a particular challenge. Mistakes within the SCO design can lead to harsh financial corrections and a chain reaction in financial management.

With the Omnibus Regulation, Simplified Cost Options Will Become Mandatory Apart from 2018

Despite these burdens, the opportunities seem to prevail. More and more Member States decide to use SCO for their funding implementation. That means that stakeholders involved, such as Managing, Certifying and Audit Authorities as well as Intermediate Bodies and beneficiaries, need to adopt their working methods and procedures in order to achieve positive effects of simplification without compromising the legality and regularity of expenditure. The Omnibus Regulation will be adopted by May 2018. It will provide the possibility of preparing delegated acts together with the European Commission (EC) not only for ESF but for all other ESIF.

Come to our seminar and gain deepened knowledge about SCO. Receive firsthand practical experience from well advanced Member States from the current Programming Period. Increase legal certainty with delegated acts and facilitate and simplify your financial audits. Profit from the long-term experience of our renowned speakers. Gain more confidence in auditing and setting up your SCO and make your ESIF a success.

Who is this advanced practical ESIF seminar for?

This Practical Seminar is the perfect professional training for Public Officials such as Directors, Head of Units, Programme Managers and Officers, Project Managers and Officers, Certified Public Accountants, Auditors and staff members working in

- European Regional Development Fund (ERDF) such as departments for energy efficiency
- European Social Fund (ESF)
- Cohesion Fund (CF)
- European Territorial Cooperation (INTERREG V)
- European Agricultural Fund for Rural Development (EAFRD)
- European Maritime and Fisheries Fund (EMFF)

From Institutions such as:

- Managing Authorities
- Certifying Authorities
- Audit Authorities
- Intermediate Bodies of ESI Funds Programmes

As well as for:

- Beneficiaries and potential beneficiaries of ESI Funds
- Agencies for regional and economic development, education and vocational training
- Audit consultancies

The seminar was very useful for my work – really good exchange.

Ministry of Economy and Science, Germany





European Academy
for Taxes, Economics & Law

What will you learn at this advanced practical seminar?

- What are the key changes for Simplified Cost Options under the Omnibus Regulation?
- How to calculate flat rates for indirect costs
- How to calculate flat rates based on standard scales of unit costs
- What are the challenges and opportunities in auditing SCOs?
- Which documents to keep for auditors
- How to implement and use Article 14.1 Reg (EU) 1304/2013 in practice
- How to prepare and develop a Delegated Act
- What documentation need to be taken for Delegated Acts
- How to implement SCO in staff costs
- How to apply results-based financing through SCO
- How to implement SCO in the Field of ERDF
- How to simplify audit procedures

Your benefits

- Discuss the new Omnibus Regulation directly with a Representative of the EU Commission
- Save money and time by learning all about the Simplified Cost Options methods applicable in the programming period 2014-2020
- Learn how to proceed with the application of Simplified Cost Options
- Reduce the administrative burden for your authority
- Receive know-how on proper calculation methods
- Increase the spending and the efficiency of operations of ESI Funds 2014-2020
- Learn in practical exercises how to choose the right option for your projects
- Increase the efficiency of your work and learn how to ensure sound audit processes
- Discuss your challenges and experiences with our qualified speakers

„Masterclass Management in EU Funds“

This Seminar is an optional seminar for the „Masterclass Management in EU Funds“

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



PROGRAMME DAY 1

Simplified Cost Options: Achieving Legal Certainty

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

Govert Maessen, Senior Consultant Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

9.30-10.15

Bringing the „Omnibus“ into Real Life - From Danish Perspective

- Omnibus Regulation: the most important changes regarding SCO
- Scope of use and new rules for ESI Funds in 2014-2020
- How to implement simplification measures in practice

Preben Gregersen, Regional Policy Director, Danish Business Authority, Denmark

10.15-10.30

Discussion Round

10.30-11.00

Coffee Break and Networking Opportunity

11.00-11.45

Calculation of Flatrates and How to Deal with Procurement – Best Practice from Denmark

- How to calculate flatrates
- Meeting the calculation principles
- Reducing the risk of systemic errors
- Reimbursement of project-employees
- Calculation of hours
- Practical examples

Preben Gregersen, Regional Policy Director, Danish Business Authority, Denmark

11.45-12.00

Discussion Round

12.00-13.30

Lunch Break and Networking Opportunity

13.30-14.15

Implementing Simplified Cost Options in the Field of ERDF – A Best Practice from Sweden

- Type of ERDF funding to which simplified costs apply
- What to take into account in implementation
- How to calculate SCO
- What to control
- Lessons learned
- Examples of use of simplified costs in ERDF Programmes

Sebastian Nordell, Member of Managing Authority, Agency for Economic and Regional Growth, Sweden

14.15-14.30

Discussion Round



GOVERT MAESSEN Senior Consultant Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

Govert Maessen has been Senior Consultant ESF at the Ministry of Social Affairs and Employment (Managing Authority) since 2018. He has 17 years of experience as Senior Consultant at the Dutch ESF Agency (Managing authority). Prior to that, he worked as a Senior Consultant at the Services Southern Netherlands (Managing Authority) and as employee at the Legal department in the Dutch Labour Office.



PREBEN GREGERSEN Regional Policy Director, Danish Business Authority, Denmark

Preben Gregersen has been the Regional Policy Director at the Danish Business Authority since 2008. He is Head of the Danish Managing Authority for EU Structural Funds and Chairman of the Monitoring Committee for Structural Funds in Denmark. He leads Danish delegations at EU-Committees and several partnership fora on EU Structural Funds Implementation and management. He is member of the bureau for the OECD Regional Development Policy Committee. Furthermore, he is a former Danish minister counsellor at the WTO/WIPO. Preben Gregersens key expertise lays within regional policy implementation, implementation of EU-regulation, funds (shared) management and partnership processes, as well as financial supervisory – with ERDF, ESF and European Territorial Cooperation as his fulcrum for more than 20 years.

***“Very well-structured and planned!
It was very relevant to my line of work!”***

*Fiona Carabott, Payment Coordination Officer,
Treasury Department, Ministry of Finance,
Economy and Investment, Malta*



European Academy
for Taxes, Economics & Law

14.30-15.00

Coffee Break and Networking Opportunity

Implementation and Calculation of Simplified Cost Options

Practical Workshop

15.00-16.00

How to Calculate Cost Options and Minimise Uncertainty on Calculation Methods

The calculation of Cost Options is one of the main challenges when working with SCOs. In this interactive session participants will do practical exercises in interactive group works. The practical exercises will focus on:

Flat rates for indirect costs

Flat rates based on standard scales of unit costs

The workshop includes a discussion round on the specific topic: Where could you introduce simplified costs in your programme?

Sebastian Nordell, Member of Managing Authority, Agency for Economic and Regional Growth, Sweden



SEBASTIAN NORDELL Member of Managing Authority, Agency for Economic and Regional Growth, Sweden

Sebastian has been a part of managing authority working as a financial manager and controller for ERDF since 2011. Before that he did similar tasks for ESF for four years. He started his career as an auditor.



GOVERT MAESSEN Senior Consultant Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

Govert Maessen has been Senior Consultant ESF at the Ministry of Social Affairs and Employment (Managing Authority) since 2018. He has 17 years of experience as Senior Consultant at the Dutch ESF Agency (Managing authority). Prior to that, he worked as a Senior Consultant at the Services Southern Netherlands (Managing Authority) and as employee at the Legal department in the Dutch Labour Office.

16.00-16.45

From Simplified Costs Options to Simplified Audit and Accountability Options

- Short overview of ESIF in the Netherlands
- Simplified Costs Options: Intended and achieved (difficulties and (im)possibilities)
- Simplified Accountability Options: About 70% of the total amount of costs by simplified caseload accountability
- Simplified Audit Options: Auditing by samples, usage of databases other ministries

Govert Maessen, Senior Consultant Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

16.45-17.00

Discussion Round

17.00

End of Day One

“Very well prepared, very sophisticated [...]”
Viktor Pati, Ministry of Education Youth and Sports,
Czech Republic

Simplified Cost Options: Achieving Legal Certainty

9.00-9.05

Welcome Note from the Speaker

Balázs Révai, Deputy Director of Strategy and Methodology, Directorate General for Audit of European Funds, EU Funds Audit Authority, Ministry of National Economy, Hungary

Audits of Simplified Cost Options

9.05-9.50

Challenges and Opportunities in Auditing Simplified Cost Options

- The Audit Authority's responsibilities
- Cooperation between Audit Authority and Managing Authority
- Working with auditors to a common end
- What are the risks?
- Good examples and failures/misinterpretations
- Specific audit trail requirements
- What is the methodology for sampling/on the spot checks?

Balázs Révai, Deputy Director of Strategy and Methodology, Directorate General for Audit of European Funds, EU Funds Audit Authority, Ministry of National Economy, Hungary

9.50-10.00

Discussion Round

10.00-10.30

Coffee Break and Networking Opportunity

Achieving Legal Certainty through Delegated Acts

10.30-11.15

Shaping the Process of a Delegated Act by Applying Article 14.1 of the ESF Regulation in Practice – Reaching out for Legal Certainty in SCO

- How to prepare a Delegated Act
- How to develop a Delegated Act (unit costs & lump sums) together with the European Commission under Article 14.1. ESF
- Steps to take when finding an agreement with the European Commission
- Necessary documentation
- Practical experiences and lessons learned

Gerard Slotema, Senior Consultant, Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

11.15-11.30

Discussion Round



BALÁZS RÉVAI

Deputy Director of Strategy and Methodology, Directorate General for Audit of European Funds, EU Funds Audit Authority, Ministry of National Economy, Hungary

Balázs Révai has been working as a mathematician at the Hungarian Audit Authority since 2010. He is responsible for the improvement of the sampling methodology related to ERDF, ESF, CF and IPA Funds and managing the risk assessment for system audits. Furthermore, regarding the audit of operations he is evaluating their results and controlling the calculations supporting the Annual and Final Control Reports and the Audit Opinion of the Audit Authority. In addition, Balázs Révai has been involved in ex-ante approvals of SCO methodologies.



GERARD SLOTEMA

Senior Consultant, Managing Authority, Ministry of Social Affairs and Employment, The Netherlands

Gerard Slotema has been working at the Ministry of Social Affairs and Employment (ESF Managing Authority) since 2006. In his function, he was directly involved with the process of the Delegated Act from The Netherlands. From 2011 until 2014 he worked in the municipality of Zwijndrecht as alderman, responsible for Youth policy, Health care, Labor market policy & Social affairs.

“Exactly to the point.”

Ministry of Regional Development, Poland

“High quality organisation and good lectures.”

Municipal Authority, City of Vienna, Austria



European Academy
for Taxes, Economics & Law

11.30-12.15

Evaluating the Use of Unit Costs – What is the Impact of Results-based Financing

- Evaluation of the Use of SCOs
- Impact of simplification
- Unforeseen consequences when using SCOs
- Sustainability of the project
- What happens after 2020

**Lukas Müller, ESF Management Department,
Ministry of Labour and Social Affairs, Czech Republic**

12.15-12.30

Discussion Round

12.30-13.30

Lunch Break and Networking Opportunity

Workshop

Get involved! Send us in advance your particular questions regarding Simplified Cost Options and gain maximum benefit from the seminar.

13.30-15.30

Changing the Mindset: How to Implement SCO in Staff Costs

Implementing SCO can ease the administrative burden of both Managing Authorities and Beneficiaries. Many authorities still fear to make mistakes – but if you do not take a risk, you will never achieve change. Based on the experience with over 60 projects, our speaker will provide insight in several real life case studies and how SCOs were implemented.

How to audit staff costs

How to agree on average staff levels/approximation of costs

How to control staff level costs

In this interactive workshop, participants will split in smaller groups of 4-5 and work on provided cases.

**Neil Howard, Head of Rural Programmes Unit,
Welsh Government, United Kingdom**

A Coffee Break will be included in the workshop.

15.30

End of Seminar and Handout of Certificates



LUKAS MÜLLER
**ESF Management Department,
Ministry of Labour and Social
Affairs, Czech Republic**

Since 2012 Lukas Müller, has been working as a project manager for the Ministry of Labour and Social Affairs, Managing Authority of OP Employment (OP Employment and Human resources before). He deals with projects dealing with gender equality and work-life balance. Lukas Müllers current work consists of preparation and presentation of new calls for proposals, communication with experts, projects administration, communication with beneficiaries, monitoring and on spot checks as well as cooperation with the evaluation unit.



NEIL HOWARD
**Head of Rural Programmes
Unit, Welsh Government, United
Kingdom**

Neil Howard has been working in CAP Pillar I and EU Programmes management since 1985. Apart from his position as Head of Unit, he is head of the Wales Intermediate Body - European Maritime and Fisheries Fund and Senior Agriculture and Fisheries State Aid Advisor. From 2000 – 2006 was Head of Unit for the EAGGF and FIGG elements of the Structural Funds Programme and the LEADER Community Initiative within the Welsh European Funding Office.

In the 2007 – 2013 programme as Head of Unit with responsibility for part of the Axis 1 – Competitiveness – of the Rural Development Plan for Wales he dealt with development of the agriculture and forestry sectors before also having responsibility for the European Fisheries Fund. In the same period as Head of Food Policy for Wales he was involved with PGI issues, food labelling and promotional arrangements for the red meat sector. For the 2014 - 2020 period Neil developed the delivery mechanisms for both RDP and EMFF in Wales and has responsibility for the administrative procedures for both.

From 2005 to present, Neil Howard has been Chair of the Board of Trustee Directors of a charity that delivers supported living to people with learning and other disabilities in rural communities in Mid and North Wales.

“Good quality presentation of material.”
*Anna Rosenberg, Senior Finance Grants Manager,
European Union Representative Office, IUCN*

Simplified Cost Options: Achieving Legal Certainty

Date of Event

14th – 15th May 2018

Booking Number

S-1971 MC

Event Language

The event language will be English.

Event Price

1.289,- 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

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(Programme is subject to alterations)

Event Location

abba Berlin Hotel

Lietzenburger Straße 89

10719 Berlin, Germany

Phone: +49 (0) 30 88 71 86 0

Fax.: +49 (0) 30 88 00 78 51

E-mail: berlin@abbahoteles.com

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

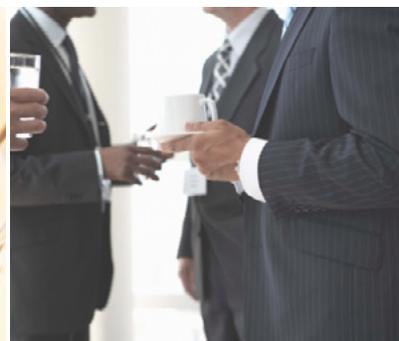
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European Academy
 for Taxes, Economics & Law

Booking

Booking Number: S-1971 MC (DM)

14th - 15th May 2018, Berlin

Herewith we register the following persons for the Advanced Practical ESIF Seminar: "Simplified Cost Options: Achieving Legal Certainty".

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.