

**RULES
FOR THE USE OF ELECTRONIC INVOICES
FOR THE SERVICES RELATED TO
THE POLSAT MEDIA ADFLOW PLATFORM**

I DEFINITIONS

The terms below where used in the present Rules shall have the following meaning:

1. **Polsat Media** – the company Polsat Media Biuro Reklamy Spółka z ograniczoną odpowiedzialnością sp. k. seated in Warsaw, at 77 Ostrobramska street, entered to the register of entrepreneurs kept by the District Court for the capital city of Warsaw, 13th Commercial Division of the National Court Register under KRS number 00000467579, NIP number 113-21-73-100;
2. **Platform** – a web platform owned by Polsat Media, available online at <https://adflow.polsatmedia.pl>, used by Polsat Media to provide online services in scope of storage, processing, transfer, and management of digital advertising materials;
3. **User** – a natural person conducting business activity, a legal entity, or an organisational entity without legal personality, registered on the Platform and using the services related to the Platform, according to which Polsat Media is obliged to issue and deliver invoices for the services provided;
4. **Account** – a web space of User registered on the Platform, available after logging in;
5. **E-invoice** – an electronic invoice within the meaning of the tax legislation, which shall be sent to the User's e-mail address provided by User on User's Account, in the manner that guarantees the authenticity, integrity and legibility of the E-invoice;
6. **Rules** – these regulations defining the rules for issue and delivery the invoices by electronic means to Users, including the rules for acceptance and renouncement the possibility for Users to receive E-invoices.

II ISSUING AND DELIVERY OF THE E-INVOICES

1. The possibility of delivery of the E-invoices to User is conditional upon fulfilling jointly the following premises:
 - a. creation of the Account on the Platform and providing the active e-mail address by User;
 - b. acceptance of the terms of the Rules by checking of the respective choice box during the registration of the User on the Platform or while providing any later change of the data on the User's Account on the Platform;
 - c. payment of the invoice.
2. By accepting the delivery of the E-invoices via the Platform, User declares simultaneously that:
 - a. provided e-mail address belongs to User and is active;
 - b. User is fully liable for validity and accuracy of provided information and for the risk of sending the e-mail messages to an unauthorized third party, due to the incorrect e-mail address being provided to Polsat Media;
 - c. User resigns from receiving invoices in traditional (paper) form.
3. Polsat Media shall commence issue and delivery of E-invoices once User accepts these Rules.
4. The E-invoices shall be issued in PDF (Portable Document Format) and sent to the e-mail address provided by the User within 14 days since the payment for services related to the Platform is made.
5. The E-invoices shall be sent to the User from subsequent e-mail address: reklama@polsatmedia.pl.
6. The moment of E-invoice delivery by e-mail shall be regarded as the moment of submission of the E-invoice to the User.

7. Duplicates of E-invoices, including those E-invoices which are more than three months old, shall be issued by Polsat Media if User submits a documented request for a copy. The copy shall include the word "DUPLICATE" and the date of issue.
8. If the information entered by the User into the Account is incomplete or incorrect, Polsat Media shall not be responsible for the legal and tax effects on the part of the User.
9. No additional fee shall be charged by Polsat Media for issue and delivery of E-invoices (including duplicates of invoices and corrective invoices).
10. E-invoice shall be recognized as an accounting document. Delivery of E-invoice by electronic means by Polsat Media according to the provision of this section of the Rules replaces delivery of an invoice in paper form by traditional mail.
11. Polsat Media reserves the right to issue and deliver invoices (including duplicates of invoices and corrective invoices) in paper form.

III DEACTIVATION OF E-INVOICES

1. The Client may renounce reception of E-invoices via the Platform by unchecking the appropriate box on the Platform („E-invoices consent").
2. Deactivation of E-invoices shall mean the reinstatement of the traditional manner of issue and delivery of invoices in paper form. The cease of issue and delivery of e-invoices shall occur no later than 30 days following the receipt of the resignation by Polsat Media. It shall mean that User shall receive the invoice in paper form by traditional mail at the latest while issuing an invoice for the next accounting period after the end of the current accounting period during which User resigned from receipting E-invoices.
3. To reactivate the possibility of receiving E-invoices, User is required to grant an appropriate consent and to grant statements pursuant to the provisions of section II of these Rules.

IV CONCLUDING PROVISIONS

1. The Rules apply as of **December 15th, 2016**.
2. In matters not stipulated herein, the Regulations of Internet Platform Polsat Media AdFlow and generally applicable provisions of law shall apply.
3. Polsat Media reserves the right to amend the Rules.
4. In the event of a change in the binding provisions of law governing the rules for issue and delivery of invoices by electronic means, Polsat Media shall amend its procedures accordingly and inform User about this fact. If a User agrees to the amendments and fails to notify Polsat Media of the resignation from receiving the E-invoices, reapproval of the Rules is not required.
5. The up to date Rules can be found at: <https://adflow.polsatmedia.pl>.