

EVENTFUL MANAGEMENT GMBH

Terms and Conditions of Sale and Supply of Event and Related Services

Version 2026 | Governing law: Federal Republic of Germany

§ 1 Definitions and Interpretation

1.1 In these Terms, unless the context requires otherwise:

- "EM" means Eventful Management GmbH, registered at the Munich Local Court (Amtsgericht München), company registration number HRB 135 284, with registered office at Mühlhauser Feld 3, 85664 Hohenlinden, Germany.
- "Client" means the contracting party identified in any quotation, order acknowledgement or agreement with EM.
- "Equipment" means all items of equipment, physical materials, scenic construction elements and assembly components supplied by EM under a contract.
- "Hire" means the supply of Equipment by EM without the provision of additional personnel or operational Services.
- "Services" means all event production, scenic construction, logistics, project management and related services to be provided by EM, including any Equipment supplied in connection therewith.
- "Site" means any location, other than EM's own premises, at which Services are to be performed or Equipment delivered.
- "Contract" means the legally binding agreement between EM and the Client for the Hire of Equipment or provision of Services, incorporating these Terms.
- "Force Majeure Event" means any event beyond the reasonable control of a party, including but not limited to natural disasters, acts of state, pandemics, industrial disputes, infrastructure failures or statutory prohibition.

1.2 Section headings are for convenience only and shall not affect the interpretation of these Terms.

1.3 References to statutory provisions include any amendment or re-enactment thereof for the time being in force.

§ 2 Scope of Services and Equipment

2.1 EM shall provide and the Client shall accept Equipment and/or Services on the basis of these Terms, which constitute the entire agreement between the parties and supersede all prior representations, negotiations or understandings. These Terms may only be varied by written agreement signed by an authorised representative of EM.

2.2 No reliance may be placed by the Client on any oral advice, recommendation or representation made by EM or its representatives unless confirmed in writing by EM.

2.3 EM reserves the right to correct typographical, clerical or computational errors in its documents without incurring liability to the Client.

2.4 Specifications for Equipment and Services are as set out in EM's quotation or order acknowledgement. EM reserves the right to modify specifications without prior notice solely to the extent required to comply with applicable safety or statutory obligations.

2.5 The Client is responsible for verifying the accuracy and completeness of all details in EM's quotation or order acknowledgement prior to acceptance.

§ 3 Orders, Acceptance and Cancellation

3.1 An order placed by the Client shall be deemed accepted by EM upon issue of a written order acknowledgement or upon commencement of performance, whichever is earlier.

3.2 The Client may not cancel a confirmed order without EM's prior written consent. In the event of cancellation, the Client shall indemnify EM in full against all losses, costs, committed expenditure and loss of anticipated profit. The following cancellation charges shall apply as a minimum:

Notice period	Cancellation charges payable
More than 45 days before first equipment delivery or personnel on site	All costs incurred by EM or its sub-contractors up to that point, plus 50% of contracted personnel fees.
25 – 44 days before first equipment delivery or personnel on site	All costs incurred to that point, 25% of agreed equipment supply or hire value, plus 50% of contracted personnel fees.
10 – 24 days before first equipment delivery or personnel on site	All costs incurred to that point, 50% of agreed equipment supply or hire value, plus 100% of contracted personnel fees.
Fewer than 10 days before first equipment delivery or personnel on site	100% of the total agreed contract value for equipment and personnel.

3.3 Cancellation charges are calculated on the total agreed contract value. EM reserves the right to invoice immediately upon receipt of written notice of cancellation.

3.4 In the event of cancellation due to a Force Majeure Event, the parties shall negotiate in good faith to agree a fair apportionment of costs incurred prior to cancellation.

§ 4 Prices and Payment

4.1 Prices are as stated in EM's quotation or order acknowledgement and are exclusive of VAT. VAT is not automatically added to all invoices; whether it applies, and at what rate, depends on the nature of the supply and the location of the event or service. The applicable VAT treatment is set out in full in the VAT Guidance Note issued by EM, which forms part of EM's contractual documentation and is distributed with these Terms. The principal positions are summarised below.

- (a) **Reverse charge — EU and UK customers.** Where Services are supplied to business customers established outside Germany, no German VAT is charged by EM. The supply is not VAT-free: the Client is liable to self-account for VAT under the reverse charge mechanism in its own jurisdiction at the applicable local rate. By accepting EM's invoice the Client expressly acknowledges this obligation. Note that certain supplies — including services relating to land, services physically performed at a specific location, and supplies subject to use and enjoyment provisions — may fall under override rules that alter the place of supply. EM is VAT-registered in the United Kingdom and will charge UK VAT directly where it is determined to be due. Full details and applicable legislative references are set out in the VAT Guidance Note.
- (b) **Export of Equipment.** Where Equipment is permanently exported and does not return to Germany, the supply may qualify as a VAT-exempt export delivery under §§ 4 No. 1, 6 UStG, in which case no VAT is charged by EM.
- (c) **German VAT (domestic supplies).** Where German VAT is applicable it will be charged at the statutory rate in force at the time of invoicing.
- (d) **Swiss MWST.** EM is registered for Swiss VAT (MWST). Where Services relate to events physically taking place in Switzerland, Swiss MWST is chargeable on all Clients regardless of their location or registration status. It will appear as a separate line item on EM's invoice and is payable as part of the invoice total. Swiss-registered Clients may be able to recover it as input tax; however such registration is uncommon and should not be assumed. Full details are set out in the VAT Guidance Note.

In all cases the applicable VAT or MWST treatment, including any reverse charge notation, will be clearly stated on EM's invoice. The Client is solely responsible for fulfilling all VAT and indirect tax obligations arising in its own jurisdiction in connection with supplies received from EM.

4.2 EM reserves the right to adjust prices by written notice at any time to reflect increases in costs arising from factors beyond EM's reasonable control, including changes in material costs, currency fluctuation, fuel surcharges or regulatory requirements, or from delays attributable to the Client or parties acting on the Client's behalf.

4.3 Payment of all invoices is due in full within 14 days of the invoice date, without any right of set-off, retention or counterclaim, unless EM has given express written consent to deferred payment. Time for payment is of the essence.

4.4 Unless otherwise agreed, EM may require payment of a deposit or advance payment prior to commencement of Services or delivery of Equipment. EM may withhold performance until such payment is received.

4.5 In the event of late payment, EM is entitled, without prejudice to its other rights and remedies, to:

- suspend or cancel the provision of Services and remove Equipment from Site;
- charge statutory interest on overdue amounts pursuant to the German Act on Combating Late Payments in Commercial Transactions (Gesetz zur Bekämpfung von Zahlungsverzug im Geschäftsverkehr) at the applicable statutory rate above the base rate of the European Central Bank;
- claim a flat-rate compensation for recovery costs in accordance with § 288 paragraph 5 BGB (currently €40 per invoice);
- appropriate any payment received to whichever outstanding invoice EM considers appropriate.

4.6 Where EM provides Services or deploys personnel in countries outside the EU and outside territories where EM holds an existing tax registration, local tax obligations may arise — including withholding tax, GST or TDS — regardless of whether EM is formally registered there. The Client shall notify EM in advance of any such obligations, gross up payments so that EM receives the full invoiced amount net of any mandatory deductions, and indemnify EM in full against any resulting tax liability, penalty or compliance cost, including any liability arising from a determination that EM has created a taxable presence or permanent establishment in that territory. The Client shall also provide EM promptly with any tax certificates or official documentation required to claim relief under applicable double taxation treaties. EM accepts no liability for third-country tax obligations of which it was not informed prior to commencing the relevant Services. Full details are set out in the VAT Guidance Note.

4.7 The Client shall bear all bank transfer charges, currency conversion fees and international transaction costs associated with payment of EM's invoices, such that EM receives the invoiced amount in full.

§ 5 Risk, Title and Intellectual Property

5.1 Unless otherwise agreed in writing, all Equipment shall be at the Client's risk from the moment of delivery to the Site or collection by the Client, and shall remain at the Client's risk until Equipment is returned to EM's premises in good order. The Client shall maintain adequate insurance cover for Equipment throughout that period and shall produce evidence of such insurance on request.

5.2 In the event of loss, theft or damage to Equipment, the Client shall indemnify EM for the full replacement cost of equivalent new Equipment, including associated costs of recovery, transport and re-commissioning. Where insurance is in place, the Client remains liable for any applicable excess or deductible.

5.3 No title to Equipment hired by EM passes to the Client. Where Equipment or materials are agreed to be sold by EM, title shall not pass until EM has received payment in full. Until title passes, the Client holds the Equipment as EM's bailee and trustee, shall store it separately and clearly identified as EM's property, and shall not encumber, pledge or dispose of it.

5.4 All intellectual property rights in documents, designs, plans, drawings, creative concepts, content and materials originated by EM remain the exclusive property of EM unless expressly transferred in writing. The Client is granted a limited, non-transferable licence to use such materials solely for the purpose of the relevant event.

§ 6 Client Obligations

6.1 The Client undertakes to:

- take all reasonable care of Equipment, ensuring its physical security and integrity throughout the period it is in the Client's custody or on Site;
- notify EM promptly in writing of any change in the Client's contact details, event brief or Site location;
- obtain at its own cost all necessary permits, licences, regulatory approvals and authorisations required for the event, including those relating to broadcasting, recording, public performance, data protection and alcohol licensing;
- indemnify EM against all losses, damages, claims, costs and expenses arising from any allegation that materials or content provided by the Client, or the use thereof by EM in performance of the Services, infringes any third-party intellectual property, personality or privacy rights;
- ensure that all personnel provided to work alongside EM — whether employees, contractors, volunteers or agents of the Client or third parties — hold all necessary work permits, visas and professional authorisations required in the territory where the event takes place. EM accepts no liability for delays, disruptions or cost overruns resulting from the inability of such persons to legally perform their duties on Site;
- comply with all applicable import and export regulations where the Client arranges transport or shipment of Equipment, and to reimburse EM for any customs duties, taxes or penalties incurred as a result of the Client's arrangements;
- grant EM and its subcontractors timely, safe and unobstructed access to the Site at all times reasonably required to perform the Services;
- take all reasonable precautions to protect the health, safety and welfare of EM's employees, agents and subcontractors while on Site, and to comply with all applicable health and safety legislation;
- ensure Equipment is operated only by EM's personnel or personnel expressly approved in writing by EM, and not to interfere with, modify or attempt to repair Equipment without EM's prior written consent;
- notify EM immediately in writing of any fault, damage or safety concern relating to Equipment;
- ensure Equipment is used only for its intended purpose, in a proper and lawful manner, and not contrary to any applicable law or regulation;
- return all Equipment to EM at the conclusion of the Hire period in the same condition as delivered, subject to fair wear and tear.

§ 7 EM's Obligations and Limitation of Liability

7.1 EM shall perform the Services and supply Equipment with reasonable care and skill, exercising professional standards appropriate to the event production and scenic construction industry.

7.2 EM's liability to the Client, howsoever arising, shall not exceed the total price paid by the Client to EM under the relevant Contract. This limitation applies to all claims whether in contract, tort (including negligence), breach of statutory duty or otherwise.

7.3 EM shall not be liable for any indirect, consequential, special or economic loss, including but not limited to loss of profit, loss of revenue, loss of anticipated savings, loss of goodwill or reputational damage, regardless of whether such losses were foreseeable or EM had been advised of their possibility.

7.4 Nothing in these Terms limits or excludes EM's liability for death or personal injury caused by EM's negligence, for fraudulent misrepresentation, or for any other liability which cannot be limited or excluded under applicable mandatory law, in particular §§ 305 et seq. BGB (control of general terms and conditions).

7.5 The Client must notify EM in writing of any claim arising under or in connection with these Terms within three months of the event giving rise to the claim. Claims notified after this period shall be time-barred.

7.6 All Equipment sold by EM is sold in the condition described in the relevant quotation. No warranty of fitness for purpose, merchantable quality or satisfactory quality is given beyond that expressly stated in writing by EM.

7.7 The Client is advised not to provide EM with irreplaceable original materials. In the event of loss or damage to materials provided by the Client, EM's liability is limited to the cost of equivalent blank or replacement materials only.

§ 8 Force Majeure

8.1 Neither party shall be in breach of these Terms or liable to the other for any failure or delay in performing its obligations where such failure or delay results from a Force Majeure Event.

8.2 The party affected by a Force Majeure Event shall notify the other in writing as soon as reasonably practicable, describing the event and its anticipated duration, and shall use reasonable endeavours to mitigate the effects thereof.

8.3 If a Force Majeure Event continues for more than 30 days, either party may terminate the Contract by written notice, subject to equitable apportionment of costs already incurred.

§ 9 Data Protection

9.1 Each party shall comply with all applicable data protection laws, including Regulation (EU) 2016/679 (General Data Protection Regulation) and the German Federal Data Protection Act (Bundesdatenschutzgesetz — BDSG) in processing personal data in connection with the Contract.

9.2 EM processes personal data of the Client's representatives solely for the purpose of contract performance and administration. EM's privacy notice is available on request.

§ 10 Termination

10.1 EM may terminate the Contract with immediate effect and without liability to the Client by written notice if:

- the Client becomes insolvent, enters into voluntary arrangement with creditors, or has an insolvency administrator (Insolvenzverwalter) appointed over its assets under the German Insolvency Statute (Insolvenzordnung — InsO);
- the Client ceases or threatens to cease trading;
- a secured creditor takes enforcement action over any material asset of the Client;
- the Client is in material breach of any obligation under these Terms and has failed to remedy such breach within 10 business days of written notice requiring it to do so.

10.2 Upon termination for any reason, all outstanding sums due to EM shall become immediately payable. The Client shall promptly return all Equipment to EM in good condition. EM may, without further notice, repossess Equipment and enter any premises where Equipment is located for this purpose.

10.3 Termination shall not affect any accrued rights or obligations of either party at the date of termination.

§ 11 General Provisions

11.1 Severability. If any provision of these Terms is found to be invalid, illegal or unenforceable by a competent court, the remaining provisions shall continue in full force and effect. The parties shall in good faith negotiate a replacement provision that, to the greatest extent possible, achieves the same commercial purpose.

11.2 Waiver. No failure or delay by EM in exercising any right or remedy under these Terms shall constitute a waiver of that or any other right or remedy.

11.3 Notices. All formal notices under these Terms shall be in writing and delivered to the registered address of the relevant party, or such other address as that party has notified for the purpose, by hand, courier, recorded post or email with confirmed receipt.

11.4 Entire Agreement. These Terms, together with any applicable quotation or order acknowledgement, constitute the entire agreement between the parties and supersede all prior agreements, representations or understandings relating to the subject matter hereof.

11.5 Multiple Clients. Where the Client comprises more than one legal entity or individual, their obligations under these Terms are joint and several.

11.6 Assignment. The Client may not assign or transfer any rights or obligations under these Terms without EM's prior written consent. EM may assign its rights to any group company or successor entity.

11.7 Governing Law and Jurisdiction. These Terms shall be governed by and construed in accordance with the laws of the Federal Republic of Germany, excluding its conflict-of-law rules. The parties submit to the non-exclusive jurisdiction of the courts of Munich (Landgericht München I). Mandatory consumer protection provisions of the Client's country of habitual residence are unaffected where applicable.

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Version 2026 · Governing law: Federal Republic of Germany · www.eventful-management.eu

EVENTFUL MANAGEMENT GMBH

VAT Guidance Note

Version 2026 | Issued in conjunction with EM Terms and Conditions of Sale and Supply of Event and Related Services

This Guidance Note forms part of the contractual documentation issued by Eventful Management GmbH (EM) and is to be read in conjunction with EM's Terms and Conditions of Sale and Supply of Event and Related Services (the Terms). It sets out the VAT treatment applicable to supplies made by EM and the obligations arising for Clients. It does not constitute tax advice, and Clients are encouraged to seek their own professional tax advice where their circumstances are complex or uncertain.

1. General Principle

All prices quoted by EM are exclusive of VAT. Whether VAT is charged on an invoice, and at what rate, depends on the nature of the supply, the location of the event or service, and the tax status and jurisdiction of the Client. EM will state the applicable VAT treatment clearly on every invoice, including any reverse charge notation where applicable.

2. Supplies to EU and UK Business Customers — Reverse Charge

2.1 The general rule

Where EM supplies services to a business customer established outside Germany, the place of supply is generally determined by the location of the customer's business establishment rather than by the location of EM. This is the "general B2B rule" under:

Germany / EU: § 3a para. 2 Umsatzsteuergesetz (UStG) and EU VAT Directive 2006/112/EC, Article 44.

United Kingdom: Value Added Tax Act 1994 and HMRC VAT Notice 741A (Place of Supply of Services).

Under this rule, no German VAT is charged by EM. However, the supply is not VAT-free. The customer is required to account for VAT in its own jurisdiction under the reverse charge mechanism, at the applicable local rate. No money changes hands between EM and the customer in respect of VAT — the customer self-accounts for VAT in its own VAT return. By accepting an invoice from EM that carries a reverse charge notation, the Client expressly acknowledges and accepts this obligation.

2.2 Exceptions to the general rule

The general B2B rule does not apply universally. Certain categories of supply are subject to override rules that may alter the place of supply determination and consequently change which jurisdiction's VAT applies. Relevant exceptions include:

Services relating to land or immovable property: Taxable where the land is situated.

Services physically performed at a specific location: May be taxable where performed, depending on the nature of the service.

Use and enjoyment provisions: Certain supplies may be reallocated to the jurisdiction where they are actually used or enjoyed, overriding the customer's place of establishment.

EM will assess the applicable place of supply rule for each engagement on a case-by-case basis. Where an exception applies, EM will notify the Client accordingly and the invoice will reflect the correct treatment.

2.3 UK-specific position

EM is VAT-registered in the United Kingdom. Where a supply to a UK customer is determined — applying Notice 741A — to have its place of supply in the United Kingdom, EM will charge UK VAT directly at the applicable rate rather than applying the reverse charge. The Client's invoice will clearly distinguish between these scenarios.

3. Swiss MWST

EM is registered for VAT in Switzerland (Mehrwertsteuer / MWST) pursuant to the Swiss VAT Act (Bundesgesetz über die Mehrwertsteuer — MWSTG). Swiss law requires any supplier whose worldwide turnover exceeds CHF 100,000 to register for and administer Swiss VAT.

Where EM supplies services in connection with events or activities physically taking place in Switzerland, Swiss MWST is chargeable on the full invoice value regardless of where the Client is established and regardless of whether the Client is itself registered for Swiss MWST. This is not a reverse charge situation: EM is required to collect Swiss MWST and remit it directly to the Swiss Federal Tax Administration (Eidgenössische Steuerverwaltung — ESTV). Swiss MWST will therefore appear as a separate line item on EM's invoice and is payable by the Client as part of the invoice total.

Clients who are themselves registered for Swiss MWST may be entitled to recover the tax charged as input tax through their own Swiss MWST return. However, Swiss MWST registration among non-Swiss established clients is uncommon. Clients should not assume that recovery is available without first confirming their own Swiss VAT registration status with their tax advisers.

4. Physical Goods Supplied and Consumed in Germany

Where EM procures or produces physical goods — such as printed materials, branded collateral, signage, consumables or similar items — that are delivered to and consumed at an event taking place in Germany, and where those goods are not subsequently exported from Germany, the supply constitutes a domestic supply of goods in Germany. In such cases German VAT is chargeable at the applicable rate regardless of where the Client is established. The reverse charge mechanism and the B2B place of supply rules described in Section 2 above apply to services; they do not apply to a standalone supply of goods delivered and consumed within Germany.

Whether a supply of physical goods is treated as a standalone supply or as an ancillary element of an overall service supply depends on the economic substance of the arrangement. Where physical goods form a minor, incidental component of a broader event production contract, they may be subsumed into the overall service characterisation and the B2B reverse charge position may apply to the whole. Where, however, the physical goods supply is of sufficient scale, value or independence to constitute a discrete element of the contract, EM will invoice it separately, and German VAT at the applicable rate will be shown on that invoice.

Non-German Clients should note that German VAT charged on a domestic goods supply cannot be recovered through the Client's own domestic VAT return. Recovery may be possible through the EU VAT refund procedure (Council Directive 2008/9/EC, for EU-established businesses) or, for UK-established businesses, through the UK-Germany VAT refund arrangement under the Thirteenth VAT Directive equivalent procedure administered by the Bundeszentralamt für Steuern (BZSt). These procedures involve administrative formality and strict deadlines, and many clients choose not to pursue them. The Client should factor the irrecoverable element of German VAT into its event budget where applicable.

5. Export of Equipment

Where Equipment supplied by EM is permanently exported outside Germany and does not return to Germany following the event, the supply may qualify as a VAT-exempt export delivery (steuerfreie Ausfuhrlieferung) pursuant to §§ 4 No. 1 and 6 UStG. In such cases, no German VAT will be charged. The Client is responsible for complying with any import duties, taxes or obligations applicable in the destination country.

VAT-exempt treatment of an export delivery is conditional under German law upon EM being able to produce adequate documentary evidence that the Equipment has left Germany (Ausfuhrnachweis). The Client is therefore required to provide EM, promptly upon request and in any event before the relevant tax return deadline, with formal evidence of export from Germany or, where applicable, evidence of import into the destination country. Acceptable forms of evidence include official customs export documentation, a CMR consignment note, or equivalent carrier documentation demonstrating that the Equipment has physically departed Germany. Where the Client arranges transport, it is the Client's responsibility to obtain, retain and provide such documentation. If adequate export evidence cannot be provided, EM reserves the right to issue a supplementary invoice for German VAT at the applicable rate, as EM cannot sustain the zero-rating without documentary proof of export.

6. Third-Country Tax Obligations

Where EM deploys personnel, subcontractors or equipment in connection with events taking place in countries outside the European Union and outside territories where EM holds an existing tax registration, local tax obligations may arise. These may include goods and services tax (GST), withholding tax, tax deducted at source (TDS), or other levies imposed on foreign service providers.

In such circumstances the Client is required, as a condition of the contract, to:

- (i) notify EM in advance of any known or anticipated local tax obligations or withholding requirements;
- (ii) gross up all payments to EM so that EM receives the full invoiced amount net of any mandatory deductions;
- (iii) indemnify EM fully against any tax liability, penalty, interest or compliance cost arising from EM's presence or activity in that territory; and
- (iv) provide EM promptly with tax certificates, withholding receipts or other official documentation to enable EM to claim relief under any applicable double taxation treaty.

EM accepts no liability for third-country tax liabilities of which it was not informed prior to commencing the relevant services.

7. Invoice Notation

Every EM invoice will carry a clear statement of the VAT treatment applicable to that supply. This will include, as appropriate:

- the applicable VAT rate and amount where German, UK or Swiss VAT is charged;
- a reverse charge notation (e.g. "Reverse charge: VAT to be accounted for by the recipient") where the customer is required to self-account;
- an export notation where Equipment is supplied as a VAT-exempt export; or
- a reference to the applicable statutory provision where relevant.

Clients are advised to retain all EM invoices for their own VAT and tax records.

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This Guidance Note does not constitute tax advice.

Clients should seek independent professional advice on their own tax obligations.