

Important Information for Planning Your Participation in the Trade Fair

To make it easier for you to plan and organize your trade fair presentation, the following pages will give you an overview of all the important topics to bear in mind. You can find all rules and regulations for EXPO REAL in the Special Conditions of Participation (B), General

Rules of Participation (A) and the Technical Guidelines. We have the condensed version of the most important dates and deadlines listed for you on our website at www.exporeal.net/deadlines.

1 Application and placement process

1. The online application for main exhibitors and co-exhibitors at EXPO REAL 2018 will be available for you online from February 2018 at www.exporeal.net/application.
2. The closing date for main exhibitors is Friday, March 23, 2018. The layout for the halls will be planned on the basis of the applications received by then.
3. The application for EXPO REAL 2018 is not legally binding, i.e. the application can be revoked free of charge until the stand proposal is signed.
4. The stand proposal will be sent out as of the beginning of May 2018—presumably from May 7.
5. The application becomes legally valid when the stand proposal is signed and returned to Messe München GmbH. As of that point in time a cancellation fee will apply to the cancellation of your trade fair presentation.

Please note that the reservation of particular stand spaces is not possible. You are, however, welcome to specify your wishes in the application, and we will check in the course of planning the layout—which starts from April 2, 2018—if we can give you the stand you want.

Important: The introduction of a new online application changes the application process for main exhibitors and co-exhibitors. In the new process the contact in your company who is responsible for organizing the trade fair must first register for or log into the application system. If access to the Exhibitor Shop of Messe München has already been granted (e.g. for EXPO REAL 2017), please log in with your email address and your chosen password. Should there be no access details, please register now.

You will have the possibility to log in with your Messe München account at any time later as well. Under registration/login you find an overview of the applications you sent per stand space.

Co-exhibitor's application:

Before filling out and sending an application all co-exhibitors have to fill out a company profile which they have to attach to the application as an upload. For co-exhibitors to be able to apply the main exhibitor sends a link—the co-exhibitor URL—to the planned co-exhibitors after sending the main exhibitor's application. Through the co-exhibitor URL the co-exhibitor can send an online application for the space for which the main exhibitor applied. The main exhibitor can view a list of all co-exhibitors' applications sent per stand. The co-exhibitor URL for the trade fair stand of the application is also shown there to invite more co-exhibitors to apply.

Electronic billing/electronic invoicing (E-Billing):

All exhibitors have the possibility to enter an e-billing e-mail address for electronic invoicing in the application.

You will also find all the important information in our Exhibitors' Online Application Guide, which is available on our website at www.exporeal.net/application.

2 Identical billing and company address

The billing and company address entered on the application form (page 1 of the application form—under "Company") will be used for your admission invoice as well as for your final invoice. These details will only be used for internal purposes and will not be passed on to any third parties. So please **ensure** that on your **application form** you **enter your full and exact billing and company address**, including the legal form of your company (e.g. "GmbH," "Ltd.," "AG").

Please note that under value-added tax legislation Messe München GmbH cannot issue or re-address invoices for services that Messe München has supplied or will supply to the exhibitor as its contracting partner to any recipient other than the exhibitor. For this reason it is not possible to define a different billing address on the application form.

If your billing and company address is different from the desired external communication in the EXPO REAL exhibition directories (e.g. print, online and mobile), you can adjust these details when you authorise your mandatory communication entry in the EXPO REAL Media Services Shop with the consent of the exhibition management of EXPO REAL. See B 10 of the Special Terms and Conditions of Participation B.

Example:

A company called "NürnbergMesse GmbH" organises the trade-fair appearance of the "Europäische Metropolregion Nürnberg Forum Wirtschaft und Infrastruktur."

Because all the invoices for the presentation at EXPO REAL should go to "NürnbergMesse GmbH," the billing and company address entered for the main exhibitor on the application form is that of "NürnbergMesse GmbH."

However, since the trade fair appearance itself will be called "Europäische Metropolregion Nürnberg Forum Wirtschaft und Infrastruktur," the organiser will change the original details (in this case: "NürnbergMesse GmbH") to "Europäische Metropolregion Nürnberg Forum Wirtschaft und Infrastruktur" in the process of authorising the mandatory communication entry in the "EXPO REAL Media Services Shop" for the external presentation in the exhibition directories (print, online and mobile).

Thus, "NürnbergMesse GmbH" acts as the legally binding contracting partner and, therefore, the recipient of the invoices from Messe München GmbH, while the presentation itself is publicised under the desired name of "Europäische Metropolregion Nürnberg Forum Wirtschaft und Infrastruktur."

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Cont. 2 Identical billing and company address

Important note:

If your trade-fair participation is organised via an agency or a management company which should also be the recipient of the invoices, please take note of the following:

If, at the time at which you submit your application to exhibit, you cannot name the agency or management company, the admission invoice will be issued to the company whose billing and company address is entered on the application form. It is then for the exhibitor to arrange for payment of the invoice, and, if applicable, bill the costs on internally to the agency or management company.

Invoices cannot be corrected or readdressed to any third parties retrospectively.

According to the Special Terms and Conditions of Participation B (see Section B 5), invoices can only be changed for a fee of **EUR 150**, if the name, legal form or address of the recipient of the invoice has changed since the application was submitted.

3 Value-added tax identification number (VAT ID)

To ensure that we can issue invoices correctly (i.e. with or without German value-added tax), exhibitors from the European Union must quote a valid VAT ID number in their applications. If you do not know your VAT ID, please ask your finance department. If your company does not have a valid VAT ID

number registered for trade within the EU, please tick the respective box on the application form. Even if you do not quote a VAT ID number, you still have to fill in the boxes "Entry in the commercial register" and "Country" for the application to be processed properly.

Response required. Please select your corporate status: *

- Select** Applicants who are based in Germany or in the European Union: In the case of the given applicant, his/her company carries out business-related activities autonomously for the purpose of earning income on a sustainable basis (Art. 9 MwStSystRL). The applicant herewith declares that he/she is sourcing the services provided by Messe München GmbH for his/her company.
- Select** Applicants who are foreign government agencies (ministries, embassies, consulates etc.) wishing to let space to co-exhibitors against a charge: The applicant is considered a business enterprise (also without VAT ID number) according to Art. 2 para. 3 of the MwStSystRL.
- Select** Applicants who are based in a country outside the European Union: In the case of the given applicant, his/her company carries out business-related activities autonomously for the purpose of earning income on a sustainable basis (Art. 9 MwStSystRL). The applicant herewith declares that he/she is sourcing the services provided by Messe München GmbH for his/her company.
- Select** Neither of the above declarations is applicable. In such cases, Messe München GmbH will charge for its services plus statutory German sales tax even if the given applicant is based abroad.

Example: Main exhibitor application 2018

4 Charging of value-added tax to co-exhibitors (partner companies)

Please note that services provided by Messe München GmbH to co-exhibitors can in some cases be subject to German value-added tax—regardless of whether the co-exhibitor has quoted a valid VAT identification number in the co-exhibitor application or not. This is due to the fact that co-exhibitors, unlike main exhibitors, do not book a "services package" from Messe München GmbH (see below for definition and Section B 4 of the Special Terms and Conditions of Participation).

Definition of a services package:

If, in addition to booth space, a number of other services (at least three) are provided by Messe München GmbH for an exhibitor, this is regarded as an "integral service." This determines the place of performance under German law on value-added tax (Section 3a para. 2 UstG). This Section states that if both contractual partners (in this case Messe München GmbH and the exhibitor) are entrepreneurs, the place of performance of the services rendered is the place from which the recipient of the services (= exhibitor) operates his company. This means that in the case of companies based outside Germany

that fulfill the above-mentioned condition, the services are not subject to German value-added tax.

If the exhibitor comes from the European Union, but not Germany, Messe München needs a valid VAT ID for the exhibitor prior to billing in order to be able to issue the invoice without German value-added tax.

When the services rendered are not an "integral service" (booth space plus at least three other services), each service is considered to be a separate service and has to be seen individually for the purposes of VAT (e.g. the provision of parking spaces at the exhibition centre and the provision of exhibitor passes are always subject to German VAT). This concerns the co-exhibitors at EXPO REAL.

We point out that certain individual services are not subject to taxation in Germany. This only applies, if the recipient of the service is an entrepreneur and Messe München GmbH has a valid VAT ID number for that recipient at the time of billing, if the recipient of the services is based in the EU.

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5 EXPO REAL exhibition sectors (nomenclature)

Admission as a main exhibitor or a co-exhibitor is only possible, if the company in question fits into the exhibition sectors of EXPO REAL. The exhibition management team will check each application to see if the company fits into the exhibition sectors.

Companies which cannot be allocated to one of the exhibition sectors will not be admitted as exhibitors. Please check, if your company fits into the exhibition sectors, before sending the online application.

Only exhibitors who can be assigned to at least one of the exhibition sectors listed in the nomenclature and whose offerings correspond to at least one of the nomenclature items listed for these exhibition sectors are eligible for EXPO REAL. Some nomenclature items are specified in more detail below:

Companies focusing on e.g. energy services (energy supply, contracting, consulting) or on infrastructural and technical building management (e.g. building equipment, cleaning, security services, catering etc.) are not eligible for EXPO REAL, unless they fall under nomenclature item 07.03. Apart from

that, specialized planners are not eligible, even if they offer planning services for individual or even all trades associated with the creation of the property, such as building services like electrical and sanitary installations, energy infrastructure, supply and disposal, engineering planning, structural planning, building, structural and civil engineering. In addition to this e.g. companies from the areas of interior design, shop fitting, open space and landscape planning are not eligible as exhibitors at EXPO REAL.

Should there be any questions regarding the classification in the exhibition sectors please contact the exhibition management team of EXPO REAL. Especially with regard to the registration of co-exhibitors the exhibition management team gladly helps with a preliminary check of the eligibility to the exhibition sectors.

You will find the current exhibition sectors of EXPO REAL at: www.exporeal.net/exhibitionsectors

6 Dispatch of stand proposals

The stand proposal will be sent out by e-mail to the e-mail address of the contact in charge of the trade fair organisation as entered in the application form. The stand proposal contains a link to the hall plan and to an overview of the most important dates and logistics information. The stand proposal will be produced in HTML format, which may not be displayed properly on your screen due to default settings in your programme. If your email provider does not

display incoming emails in HTML format by default, click on the link at the beginning of your stand proposal to see the stand proposal displayed in full HTML format.

If you have any questions regarding your stand proposal, please contact the EXPO REAL Exhibition Management team.

7 Registering co-exhibitors (partner companies)

Important information:

The main exhibitor can select in the application form whether the final invoices of the co-exhibiting companies should be sent to the company and billing addresses of the main exhibitor or directly to the co-exhibitor.

– Coexhibitor

Even if you do not want to submit an application for any co-exhibitors for your booth now, you Need to specify the correspondence and invoicing recipient in case you want to do so at later date.

How many Co-exhibitors (with staff) will be present? *

Please choose the recipient of the final invoice for co-exhibiting companies (binding information for final invoice):

Select The final invoices for co-exhibiting companies should be sent to the billing address of the main exhibitor. (Services for co-exhibiting companies will be ordered in the name of the main exhibitor.)

Select Final invoices for the co-exhibiting companies go to the billing addresses of the co-exhibiting companies. The billing address for co-exhibitors is entered as part of the application process for co-exhibitors. (Service orders for co-exhibiting companies will be placed in their own name.)

(Important: All co-exhibitor charges as well as the mandatory communication fee for co-exhibitors will always be invoiced to the main exhibitor with the final invoice, independent of the choice of billing address above.)

Example: Main exhibitor application 2018

Please note, that the following fees for co-exhibitors will always be invoiced within the final invoice of the main exhibitor:

- the co-exhibitor fee—(see graded fee scale for co-exhibitors)
- the mandatory communications fee

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8 Distribution of free exhibitor badges (tickets) allocated to the main exhibitor

Main exhibitors have the option of distributing the free exhibitor badges allocated to them according to the stand proposal to their co-exhibitors. The number of these tickets is related to the size of space rented. You will be informed of the number of many free tickets to which you are entitled as a main exhibitor when the space proposals are sent.

A list of how you are going to distribute the tickets, and to whom, can be sent the Exhibition Management of EXPO REAL until Friday, September 28, 2018. Information received by the Exhibition Management of EXPO REAL after Friday, September 29, 2018 will be processed for a alteration fee of **EUR 150**. The distributed tickets for exhibitors will be taken into account and invoiced accordingly in the final invoice. The distribution of free exhibitor badges for your co-exhibitors isn't possible after the final invoice in November 2018 was issued.

9 Exhibitor Shop

The Exhibitor Shop for EXPO REAL 2018, where you will be able to order all services for your participation in the trade fair, will be available online as of June 4, 2018.

As soon as you have confirmed your participation in EXPO REAL 2018 by signing and returning the space proposal, the contact for the trade-fair organisation of the registered company will receive an email with a link to the Exhibitor Shop from June 2018 onwards.

To log in please use the access details (username = email address and your chosen password) used for the online application, if you are the contact for the trade fair organization. Should you no longer have the access details of the application, just select the "Forgotten password" function and create a new password for your email address or register again, if necessary.

These access details apply to all events of Messe München. Therefore, we ask you to save them.

If you would like to enter a further ordering party (e.g. your stand building company), you can enter the details as a "sub-account" in the Exhibitor Shop and assign the respective ordering rights to him.

All important information can be found in the **User Guide Exhibitor Shop**. You can find the User Guide here: www.exporeal.net/exhibitorshop

Through the **EXPO REAL Exhibitor Shop** you also have direct access to the EXPO REAL Media Services Shop and can give your approvals and make bookings for the various exhibition directories (print, online, mobile).

10 Ordering exhibitor badges

Exhibitor badges can be ordered starting July 02, 2018. Login to the Exhibitor Shop and select the category "Passes and tickets" to get to the order system using the link shown there. The deadline for the final order and personalization is August 10, 2018. Just creating an exhibitor badge in the system is not suffi-

cient for this purpose. The exhibitor badges will be sent out starting August 16, 2018, provided the main exhibitor has confirmed his participation in the trade fair by paying the admission invoice.