

Contribution Schedule

BITKOM

**German Association for Information Technology,
Telecommunication and New Media**

I. BITKOM membership contribution

From the financial year 2006 onwards, BITKOM shall charge its ordinary members (No. 1 below) and associated members (No. 2 below) contributions in compliance with this contribution schedule. In accordance with Section 6 of the articles of association, all members are obliged to pay contributions to BITKOM. Founding members are exempted from this duty.

1. Ordinary members

1.1 Standard contribution

Assessment bases

Unless special regulations apply, the standard contribution is based on sales revenue and/or the number of staff. The lower of the two amounts, resulting from a calculation based on sales revenue on the one hand and the number of staff on the other, prevails.

Sales revenue-related assessment base

Sales revenue is determined in compliance with Section 277 Par. 1 HGB (German Commercial Code) and includes export sales. In cases whereby members generate only part of their turnover in the BITKOM area of operations (IT/telecom sales), their assessment base may, upon request, relate to their IT/telecom sales only if these have been certified by a certified auditor or a sworn accountant or have been attested in any other suitable manner.

In cases whereby members either do not generate any, or generate insignificant, sales revenue in accordance with Section 277 Par. 1 HGB and are instead primarily financed via public grants or by third parties, the amount of these grants takes the place of the turnover figure insofar as they relate to the BITKOM area of operations.

Staff-related assessment base

The number of staff results accordingly from Section 285 No. 7 HGB. In cases whereby only part of the employees are either directly or indirectly providing services in the BITKOM area of operations (IT/telecom staff), the assessment base may, upon request, relate to the number of IT/telecom staff only if this figure has been certified by a certified auditor or a sworn accountant or has been attested in any other suitable manner.

The staff-related assessment base is calculated by multiplying the number of relevant staff by a certain factor which, for the year 2006, amounts to Euro 270,000. In the subsequent years, this factor will be adjusted to the respective market growth rate in accordance with Section I No. 4.

Relevant BITKOM area or operations

The BITKOM area of operations relevant for the assessment of contributions has been defined in Appendix 1 of this contribution schedule. The sphere of activities may be redefined by way of a resolution passed by the managing director, taking effect at the start of a new calendar year. The amended definition must be announced at the latest in the invitation to the BITKOM general meeting that takes place in the calendar year preceding the year in which the new regulation takes effect.

Contribution calculation

The standard contribution is calculated by entering the assessment base in the following progressive contribution table. The total contribution results from the addition of the contribution shares payable in accordance with the respective key rates. The key rates applying to the contribution assessment base for the year 2006 are listed below. In the subsequent years, the key rates will be adjusted to the respective market growth rate in accordance with Section I No.

| 2006 key rates - assessment base | Contribution As a percentage of the assessment base |
|---|---|
| Shares up to EURO 2,000,000 | Minimum contribution |
| Shares above and up to EURO 5,000,000 | 0.05 % |
| Shares above and up to EURO 25,000,000 | 0.04 % |
| Shares above and up to EURO 50,000,000 | 0.03 % |
| Shares above and up to EURO 250,000,000 | 0.02 % |
| Shares above and up to EURO 500,000,000 | 0.01 % |
| Shares above and up to EURO 1,000,000,000 | 0.005 % |
| Shares above EURO 1,000,000,000 | 0.001 % |

1.2 Minimum contribution

The minimum contribution amounts to Euro 2,000.

1.3 New members

General rule

If requested, new members may take advantage of a two-year introductory regulation according to which the standard contribution calculated in compliance with No. 1.1 is reduced by 50 % in the first year of membership (year of joining). In the following year, the standard contribution is reduced by 25 %. After the second calendar year following the year of joining, the full contribution is payable. However, even during the first two years of membership, new members must pay at least the minimum contribution in accordance with No. 1.2. Companies may take advantage the introductory regulation only once.

Special regulation applying to start-ups

As an alternative to the introductory regulations, companies that join BITKOM within the first 12 months of their establishment may take advantage of the following special regulation if, in their first full financial year they neither expect to have more than 40 members of staff nor to generate sales revenue of over Euro 10 million. The start of the companies' first (where applicable truncated) financial year is deemed to be the companies' date of establishment.

Qualifying start-ups pay the following contributions:

- Euro 1,000 (or the prorated amount according to Section III No. 1) in the calendar year during which they joined;
- Euro 1,500 in the subsequent calendar year

From the following year onwards, the standard contribution applies.

1.4 Group membership

The following special assessment features apply to companies that have joined as part of a group (group membership) according to Section 3 No. 4 of the articles of association.

An overall contribution applies to all BITKOM members that are part of the group as defined by the articles of association, insofar as no other agreements exist, the member that represents the principal company of the group as defined by the articles of association is responsible for the overall contribution.

If the group companies are of equal rank, the company with the longest BITKOM membership is responsible for the overall contribution.

The assessment base relating to the overall contribution is calculated on the basis of the total number of staff and/or IT/telecom staff employed by all members that form part of the group as defined by the articles of association. Dividends paid out by one BITKOM member group company to another are not included in the sales revenue calculation.

Intercompany sales generated between the BITKOM member group companies are deducted from the sales revenue-based assessment base. BITKOM member group companies may not make use of the regulations under 1.3 and 1.6 in addition to the special provisions under 1.4.

1.5 Special rule for ITC companies in non-ITC groups

If and to the extent to which a company renders ITC services within a group and if the parent company operates outside the ITC industry, the IT company is entitled to a reduced membership fee if external sales with external third parties do not exceed 50% of overall sales.

- If the share of external sales totals 20% maximum, BITKOM charges 20% of the regular membership fee in relation to the total sales of the company.
- If the share of external sales totals between 20% and 50%, the share of the regular membership fee increases accordingly, i.e. in the case of external sales of 21%, BITKOM charges 21% of the regular membership fee, etc., in each case in relation to the company's overall sales.
- If external sales exceed 50%, the regular membership fee is charged.

The sum of external sales must be confirmed by an auditor or public certified accountant or credibly demonstrated in a suitable manner.

1.6 Companies subject to a transitional regulation (guarantee of existence)

As of 1 January 2006, the following transitional regulation applies to members that took advantage of a guarantee of existence before 31 December 2005 in accordance with Section 16 of the articles of association as amended on 25 June 2004 in connection with No. 11 of the contribution schedule as amended on 1 January 2004:

Contributions are calculated on the basis of the year 2005 plus a differential amount of
 20 % in 2006
 40 % in 2007
 60 % in 2008
 80 % in 2009.

In the subsequent year, the standard contribution applies. The differential amount is calculated using the respective calendar year's standard contribution and the annual 2005 contribution.

1.7 Member associations

Member associations pay an annual membership fee totalling 0.1% of their total income from membership fees, however, at least €10,000.

For regional associations whose activities are restricted to one federal state, the minimum membership fee is reduced to €3,000.

These two rules supersede the rule as laid down in section 1.2 (Minimum membership fee).

2. Associated members

The contributions payable by associated members are based on the regulation under No. 1. However, a restriction of the assessment base to IT/telecom sales or IT/telecom staff is excluded. In the case of associated members, the sales revenue is based exclusively on Section 277 Par. 1 HGB. The number of staff is based on Section 285 No. 7 HGB.

Associated members pay 50 % of the contribution according to No. 1.

3. Exceptions from the rules under No. 1 and 2

In special cases, the managing director shall be entitled to approve exceptions from the regulations under No. 1 and 2. He may also delegate this right.

4. Adaptation of the reference figures

The membership fee scale, as well as the multiplier for calculating the employee-related basis for assessing membership fees, will be adapted to industry developments (growth of the German ITC market) on 1 January of each year, for the first time effective as of 1 January 2007. The EITO index is used as the growth indicator for the German ITC market. The adaptation is carried out on the basis of the index published by EITO in the spring of a membership year (example: adaptation as per 1 January 2007 on the basis of the 2006 index published by EITO in 2007).

In the event that no EITO index is available, a new reference variable will be calculated via BITKOM as a separate index and adapted by the Managing Board. Adaptation to market growth is not applicable to the minimum membership fees referred to in sections 1.2 and 1.7.

5. Special Conditions for Subscription Years 2008 to 2010

Depending on the financial situation for the years of subscription 2008 to 2010, all members may now receive a bonus, to be specified afresh each year, on their BITKOM-subscription payments. The amount of each bonus shall be calculated one year beforehand by agreement between the Presiding Committee and the Executive Board. The bonus shall be deducted from the invoice for annual membership dues. Should a member terminate his/her membership, the bonus shall not be granted for his/her last year of subscription. If the reduced subscription fee has already been paid, the member withdrawing from the organisation is obliged to reimburse the full amount of the bonus as given.

II. BDI (Federation of German Industries) membership fee

Ordinary members are additionally obliged to contribute towards the financing of BDI membership. For this purpose, they pay to BITKOM the membership fee of €10 for each €500,000 in sales currently charged by BDI.

In the case of companies who are subject to the provisions contained in section 1.5, only external sales with third parties shall be taken as a basis for calculating the BDI contribution.

III. Collection of contributions

1. Collection period

Both the BITKOM contribution and the BDI membership contribution are payable annually. The relevant figures are the sales revenue and number of staff recorded in the financial year that precedes the calendar year for which the contributions are charged.

Members joining BITKOM during the calendar year pay the prorated BITKOM and BDI contribution. Members who leave BITKOM during the calendar year must pay the membership contribution for the full year.

2. Calculation sheet

At the start of each calendar year, BITKOM shall forward a calculation sheet regarding the membership contribution and the BDI membership financing contribution. The members shall complete the sheet and return it to the BITKOM office no later than 31 March.

Should a member fail to return his completed sheet by the specified deadline, BITKOM is entitled to estimate the assessment base and charge a contribution based on this estimate. Should the respective member fail to send in the completed calculation sheet by 31 March of the calendar year following the contribution year, this estimate shall be binding.

3. Payment period

Both the BITKOM and the BDI contributions are payable to BITKOM within a period of 14 days starting with the invoice date.

BITKOM-relevant area of operations and business activities

1. Information industry
2. Telecommunications
3. New media

including related hardware, software and services. In specific:

IT/telecom hardware:

- Computer hardware (including server systems, workstations, PCs, notebooks, handhelds, organisers, multimedia terminals, printers, other PC accessories)
- Telecom terminals (including telephones, fax machines, mobile telephones, blue tooth devices, other telecom terminals)
- Set-top boxes and other multimedia devices (including digital cameras, game consoles, CD, DVD, MP3 players, digital PVRs)
- Electronic office technology (including photocopiers, scanners, multifunctional devices, beamers, other office technology)
- Data communications and network infrastructure (including LAN, WLAN, splitter and storage area network hardware, PBX & key systems, packet switching and routing equipment, gateways, connection systems, cellular radio infrastructure, transmission technology, broadband technology, play outs, data cables, other data communications hardware/network infrastructure),
- Accessories for IT/telecom devices and equipment (including printer and photocopier cartridges)
- Respective IT/telecom components

Software products

- System software (including system infrastructure software and application tools)
- Application software
- Software tools
- Licensing transactions

IT services

- Consulting (including IT-related planning and design activities)
- Implementation (including all operations relating to the development of technical and commercial IT solutions, in particular activities connected with client-specific application developments; training and education)
- Operational management (activities including the responsibility for central components of a client's infrastructure and/or client processes; including outsourcing, housing and hosting services),
- Support services (including maintenance, telephone support, etc.)

Telecom services

- Telephone and cellular radio services
- Data and leased line services
- Access services
- E-mail, internet and online services, also via TV cable
- Value-added services
- Digital broadcast and multimedia services
- CRM services
- Telecom hosting

New media

- Intranet/extranet applications
- Provision of digital contents and applications (excluding broadcasting)
- ASP applications
- Electronic catalogues, databases and archives
- IT preparation of digital contents (learning programmes, computer games, etc.)
- Design and programming of websites
- Digital business TV