

Title	Transnational Litigation: Update
Document	<b>Prel. Doc. No 10A of January 2026</b> <i>Provisional version, pending finalisation of the French and Spanish versions</i>
Author	PB
Agenda Item	Item III.2.a
Mandate(s)	N/A
Objective	To report on ongoing work carried out by the Transnational and Apostille Division
Action to be Taken	For Decision <input checked="" type="checkbox"/> For Approval <input type="checkbox"/> For Discussion <input type="checkbox"/> For Action / Completion <input type="checkbox"/> For Information <input checked="" type="checkbox"/>
Annexes	Annex I: Sales data for the 5 <sup>th</sup> edition of the Handbooks Annex II: Purchaser data for the 5 <sup>th</sup> edition of the Handbooks Annex III: Handbook Sales 2015-2025
Related Documents	Prel. Doc. No 10B of January 2026 – Transnational Litigation: Working Group on Good Practices 1965 Service, 1970 Evidence, 1980 Access to Justice Prel. Doc. No 10C of January 2026 – 1970 Evidence: Model Forms pertaining to Chapter II of the Evidence Convention Prel. Doc. No 11 of January 2026 – 1961 Apostille: Update Prel. Doc. No 13 of January 2026 – Development of e-Country Profiles for key HCCH Conventions

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## Transnational Litigation: Update

### I. Introduction

- 1 This document reports on the work carried out by the Transnational Litigation and Apostille Division (the Division) at the Permanent Bureau (PB) and some key developments regarding the core HCCH Conventions that aim to enhance access to justice and facilitate cross-border cooperation in transnational litigation. These Conventions are listed below:
  - *Convention of 15 November 1965 on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters* (1965 Service Convention);
  - *Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters* (1970 Evidence Convention);
  - *Convention of 25 October 1980 on International Access to Justice* (1980 Access to Justice Convention);
  - *Convention of 30 June 2005 on Choice of Court Agreements* (2005 Choice of Court Convention); and
  - *Convention of 2 July 2019 on the Recognition and Enforcement of Foreign Judgments in Civil or Commercial Matters* (2019 Judgments Convention).
- 2 The Division is also responsible for the *Convention of 5 October 1961 Abolishing the Requirement of Legalisation for Foreign Public Documents* (1961 Apostille Convention). The work carried out in relation to the 1961 Apostille Convention is reported on separately in Prel. Doc. No 11 of January 2026.<sup>1</sup>
- 3 The PB has endeavoured to raise awareness of the Conventions and to promote and support the effective implementation and operation of these Conventions through a range of activities, some of which are outlined in this document.

### II. Progress on the work conducted by the Division

#### A. 1965 Service, 1970 Evidence and 1980 Access to Justice Conventions

##### 1. New treaty actions

- 4 The 1970 Evidence Convention has 69 Contracting Parties following three new accessions in 2025. The Convention entered into force for Bahrain on 12 May 2025, following Bahrain's accession on 13 March 2025; likewise, the Convention entered into force for the Philippines on 5 July 2025, following the Philippines' accession on 6 May 2025; and for Moldova on 22 September 2025, following Moldova's accession on 24 July 2025. In light of these new accessions, the PB encourages Contracting Parties to review their pending acceptances of accessions so as to further enhance the usefulness and broader operation of the 1970 Evidence Convention.<sup>2</sup>

##### 2. Working Groups

- 5 At its 2025 meeting, CGAP approved the establishment of two Working Groups (WG). One WG was mandated to finalise the Good Practices document relevant to the 1965 Service, 1970 Evidence,

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<sup>1</sup> "1961 Apostille: Update", Prel. Doc. No 11 of January 2026 for CGAP 2026 (available on the HCCH website ([www.hcch.net](http://www.hcch.net)) under "Governance" => "Council on General Affairs and Policy").

<sup>2</sup> "Spreadsheet showing acceptances of accessions to the Evidence Convention" (available on the HCCH website ([www.hcch.net](http://www.hcch.net)) under "Evidence" => "Acceptance of accessions").

and 1980 Access to Justice Conventions.<sup>3</sup> The work carried out in relation to the Good Practices document is reported on separately in Prel. Doc. No 10B of January 2026.<sup>4</sup> The other WG was mandated to finalise the Model Forms pertaining to Chapter II of the 1970 Evidence Convention.<sup>5</sup> The work carried out in relation to the Model Forms is reported on separately in Prel. Doc. No 10C of January 2026.<sup>6</sup>

### **3. Publication of the electronic Country Profiles (e-Country Profiles)**

6 Further to CGAP's approval,<sup>7</sup> the PB published the e-Country Profiles relevant to the 1965 Service and 1970 Evidence Conventions. The necessary credentials for accessing, completing, and updating the e-Country Profiles have been distributed to the officers designated by Contracting Parties. Further information on the e-Country Profiles Project is provided in Prel. Doc. No 13 of January 2026.<sup>8</sup>

7 Once completed, the e-Country Profiles will provide valuable information for parties and officials seeking to make a request to another Contracting Party for the service of documents or the taking of evidence abroad. Notably, the e-Country Profiles will replace the Practical Information Charts for Contracting Parties on the HCCH website. The PB encourages Contracting Parties to ensure that the e-Country Profiles are completed and updated in a timely manner, and to promote their existence domestically. The PB also encourages officials in Contracting Parties to consult the Country Profiles before preparing a request under the relevant Conventions.

### **4. Meetings of Central Authorities**

8 At its 2025 meeting, CGAP mandated the PB to convene online meetings for Central Authorities with two different focuses. One set of online meetings is for Central Authorities to exchange experiences in relation to the operation of the 1965 Service, 1970 Evidence, and 1980 Access to Justice Conventions.<sup>9</sup> Due to resource constraints and competing priorities, the PB was unable to schedule the first online meeting in 2025 but will hold it in the first half of 2026.

9 The other set of online meetings is for Central Authorities to discuss and exchange experiences, with the aim of developing a deeper understanding of the use of information technology and developing additional guidance on the e-transmission of requests and associated matters.<sup>10</sup> The PB expects to hold the first online meeting after the meeting of Central Authorities, and in the second half of 2026.

10 The PB will provide an update on these meetings at CGAP 2027.

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<sup>3</sup> "Conclusions and Decisions (C&D) of CGAP 2025 (4-7 March 2025)", C&D No 47 (available on the HCCH website ([www.hcch.net](http://www.hcch.net)) under "Governance" then "Council on General Affairs and Policy" => "Archive (2000-2025)").

<sup>4</sup> "Transnational Litigation: Working Group on Good Practices 1965 Service, 1970 Evidence, 1980 Access to Justice", Prel. Doc. No 10B of January 2026 for CGAP 2026, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 1).

<sup>5</sup> C&D No 50 of CGAP 2025, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 3).

<sup>6</sup> "1970 Evidence: Model Forms pertaining to Chapter II of the Evidence Convention", Prel. Doc. No 10C of January 2026 for CGAP 2026, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 1).

<sup>7</sup> C&D No 59 of CGAP 2025, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 3).

<sup>8</sup> "Development of e-Country Profiles for key HCCH Conventions", Prel. Doc. No 13 of January 2026 for CGAP 2026, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 1).

<sup>9</sup> C&D No 48 of CGAP 2025, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 3).

<sup>10</sup> C&D No 49 of CGAP 2025, *ibid*.

## 5. Publication and sales of the Practical Handbooks

11 In July 2025, following CGAP's approval,<sup>11</sup> the HCCH published the 5<sup>th</sup> edition of the Practical Handbooks on the 1965 Service<sup>12</sup> and 1970 Evidence Conventions,<sup>13</sup> respectively, in English, French, and Spanish (the Handbooks). The Handbooks offer detailed explanations on the general operation of the respective Conventions and are intended to assist Central Authorities, government officials, courts, counsel, and legal practitioners. With a view to further enhancing the implementation and operation of the 1965 Service and 1970 Evidence Conventions, the PB encourages HCCH Members and Contracting Parties to publicise and promote the use of the Handbooks.

12 In line with CGAP's mandate,<sup>14</sup> the PB has made the e-version of the 5<sup>th</sup> edition of the Handbooks freely available to all National and Contact Organs of HCCH Members. The PB has also provided all Member Central Authorities with free access to the e-versions, given that a significant number of Central Authorities designated under the 1965 Service and 1970 Evidence Conventions form part of, or are affiliated with, the National Organs of HCCH Members. For all other users of the Conventions, including those involved in their operation, such as private-sector lawyers acting as forwarding authorities under the 1965 Service Convention, the Handbooks are available for purchase. As of 12 December 2025, the total sales figure for all paper and e-versions of the 5<sup>th</sup> edition of the Handbooks was € 32,529. A breakdown of these figures is set out in Annex I. An updated sales figure for the period ending 27 February 2026 will be provided at CGAP 2026.

13 With a view to informing discussions at CGAP 2026 on whether the e-version of the Handbooks should continue to be sold, be made available for free to a broader set of users, or be made available for free to all users, CGAP requested the PB to collect data on the profile of purchasers of the 5<sup>th</sup> edition of the Handbooks. The data collected is set out in Annex II. Data on the e-version sales of the Service Handbook indicates that the majority of purchasers who completed the data profile form were law firms (41%), followed by sole practitioners (17%). Purchaser information was not provided by 21% of purchasers of the e-version of the Service Handbook.<sup>15</sup> The majority of purchasers of the e-version of the Evidence Handbook were also law firms (62%), followed by "other" purchasers (19%), a category that included students, law professors and universities. The two main categories of purchasers of the paper versions of both the Service and Evidence Handbooks were bookstores (50% for the Service Handbook and 53% for the Evidence Handbook) and law firms (39% for the Service Handbook and 32% for the Evidence Handbook). To date, the PB has not received any complaints from prospective purchasers about the cost of the Handbooks. CGAP also requested the PB to provide data on income derived from sales of the electronic and paper versions of the Service and Evidence Handbooks over the past ten years. Information on all Handbook sales for the period 2015 – 2025 is set out in Annex III.<sup>16</sup>

14 Given the significant revenue generated for the HCCH budget from sales of the 5<sup>th</sup> editions of the Handbooks, and the purchaser data indicating that a significant proportion of sales are made to large law firms and book retailers that presumably on-sell for a profit, the PB strongly submits that the Handbooks should continue to be sold and remain a source of revenue.

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<sup>11</sup> C&D Nos 52 and 56 of CGAP 2025, *ibid*.

<sup>12</sup> HCCH, *Practical Handbook on the Operation of the Service Convention*, 5th ed., The Hague, 2025 (also available on the HCCH website ([www.hcch.net](http://www.hcch.net)) under "Publications").

<sup>13</sup> HCCH, *Practical Handbook on the Operation of the Evidence Convention*, 5th ed., The Hague, 2025, *ibid*.

<sup>14</sup> C&D No 54 of CGAP 2025, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 3).

<sup>15</sup> It was not technically possible to require purchasers to complete the data profile form. However, only 13 of 76 purchasers did not complete the form when purchasing the e-versions of the Handbooks.

<sup>16</sup> The data set out in Annex III includes sales for the 4<sup>th</sup> and 5<sup>th</sup> editions of the Handbooks in 2025. This is because in 2025, some 4<sup>th</sup> edition copies were sold prior to the July 2025 release of the 5<sup>th</sup> edition.

15 However, to make the Handbooks more easily accessible to certain users of the Conventions, the PB proposes the following two solutions for CGAP's consideration.

- a. Free access to the e-versions could be provided to government officials of Members who may, from time to time, be required to advise on the operation of the Conventions, but who do not work in the National Organ or the Central Authority. Provision of these e-versions would be subject to the condition that they may not be copied, distributed, shared or otherwise made available to any other person, entity or platform.
- b. For other categories of individuals, such as self-represented litigants or private lawyers for whom the purchase of the Handbooks may pose a financial burden, the PB could offer, on a case-by-case basis, the paper versions at a reduced price. This price could be set slightly below the fee currently charged to Members for paper versions (€165). Self-represented litigants or private lawyers seeking a reduced-price paper version of the Handbooks due to financial pressures would be required to write to the PB, setting out their specific circumstances.

## **6. Key promotional activities: HCCH-ABLI**

16 In July 2025, the PB and the Asian Business Law Institute (ABLI) co-organised an online webinar, "Cross-border Commercial Dispute Resolution – Electronic Service of Documents and Remote Taking of Evidence". Building on the success of the earlier HCCH-ABLI joint webinar series, the session explored how information technology (IT) can streamline communication and workflows for Central Authorities, as well as support the electronic transmission of requests for cooperation. The webinar also examined how service by electronic means is already being effected in certain jurisdictions and considered the use of video-link technology for the remote taking of evidence. Through these discussions, participants reflected on how IT can further enhance the operation of these two key Conventions in transnational litigation.

## **B. 2005 Choice of Court and 2019 Judgments Conventions**

### **1. New treaty actions**

17 Both the 2005 Choice of Court and 2019 Judgments Conventions have experienced steady growth in treaty actions in 2025. Two new States acceded to the 2005 Choice of Court Convention: Bahrain and Monaco. The Convention entered into force for Bahrain on 1 July 2025 following its accession on 13 March 2025; the Convention will enter into force for Monaco on 1 March 2026 following its accession on 27 November 2025. With these treaty actions, 38 States and the European Union (EU) are bound by the 2005 Choice of Court Convention. In addition, the Convention has five signatories, including Costa Rica, which signed the Convention on 5 March 2025.

18 Three new States joined the 2019 Judgments Convention in 2025. Albania and Montenegro ratified the Convention on 13 February 2025 and 21 February 2025, respectively, and the Convention will enter into force for both States on 1 March 2026; Andorra acceded to the Convention on 13 May 2025, and the Convention will enter into force for it on 1 June 2026. Additionally, the Convention entered into force for the United Kingdom on 1 July 2025 following its accession on 27 June 2024. With these treaty actions, 32 States and the EU are bound by the 2019 Judgments Convention. In addition, the Convention has six signatories.

## 2. Key updates, including promotional activities

19 In line with CGAP's mandate,<sup>17</sup> the PB has continued to develop Frequently Asked Questions (FAQs) on the 2005 Choice of Court and the 2019 Judgments Conventions. The first draft of the FAQs on the 2019 Judgments Convention will be circulated to Members for consultation shortly. The first draft of the FAQs on the 2005 Choice of Court Convention is being finalised and will be submitted to Members for consultation in due course. The comments received during the consultations will be incorporated into the final drafts. The PB intends to submit both sets of FAQs for approval through a written procedure.

20 The PB endeavours to continue promoting the two Conventions, either jointly or separately, where appropriate, with the assistance of the regional offices. Two events dedicated respectively to each Convention are particularly worth highlighting. Notably, both events attracted a high number of registered participants from a variety of States, representing HCCH Members, non-Member States, intergovernmental and non-governmental organisations, as well as independent experts.

21 On 20 November 2025, the PB hosted HCCH a|Bridged – Edition 2025, dedicated to the 2019 Judgments Convention. The online event attracted over 190 registered participants from 57 States. This event explored the policy reasons for States to join the 2019 Judgments Convention, as well as its practical operation and impact on judiciaries, businesses, and practitioners. Discussions underscored the Convention's potential to be a true game-changer in transnational litigation, promoting access to justice and supporting international trade, investment, and mobility. Representatives from the World Bank Group, the Asia-Pacific Economic Cooperation, the International Union of Judicial Officers, and the Center for International Legal Cooperation also shared their perspectives on the Convention's significance.

22 On 11 December 2025, the PB hosted a book launch for *The Hague Convention on Choice of Court Agreements: A Commentary*, in celebration of the tenth anniversary of the entry into force of the 2005 Choice of Court Convention. The book is co-authored by Professor Gilles Cuniberti (University of Luxembourg), Associate Professor Brooke Marshall (University of Oxford), and Professor Louise Ellen Teitz (Roger Williams University Law School), with contributions from Peter Mankowski.

23 The book launch, held in hybrid format, attracted close to 150 registered participants from 53 States, bringing together international experts to discuss the new publication and share insights on the 2005 Choice of Court Convention. Panellists also discussed the practical operation of the Convention, including perspectives from Singapore. These discussions highlighted the benefits for States in joining the 2005 Choice of Court Convention, including providing legal certainty to parties by giving effect to their exclusive choice-of-courts agreements, ultimately facilitating international trade and investment.

## III. Proposals for CGAP

24 Based on the above report, the PB proposes the following C&D for CGAP's consideration:

### 1965 Service, 1970 Evidence and 1980 Access to Justice Conventions

CGAP welcomed the publication of the e-Country Profiles for the 1965 Service and 1970 Evidence Conventions and encouraged Contracting Parties to complete and update their e-Country Profiles in a timely manner.

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<sup>17</sup> "Conclusions and Decisions of CGAP 2024 (5-8 March 2024)", C&D No 44, available on the HCCH website ([www.hcch.net](http://www.hcch.net)) (see path indicated in note 3).

CGAP encouraged Contracting Parties to promote the e-Country Profiles and recommended that they be consulted prior to the making of a request under the relevant Convention.

CGAP welcomed the PB's preparation for online meetings on the operation of the 1965 Service, 1970 Evidence, and 1980 Access to Justice Conventions for Central Authorities and on the use of technology.

CGAP welcomed the publication of the fifth edition of the Practical Handbooks on the Operation of the Service and Evidence Conventions. CGAP highlighted the importance and usefulness of the Handbooks and encouraged Contracting Parties to the 1965 Service and 1970 Evidence Conventions to promote their use.

### **2005 Choice of Court and 2019 Judgments Conventions**

Pending completion of the final drafts of the Frequently Asked Questions (FAQs) on the 2005 Choice of Court and 2019 Judgments Conventions, CGAP invited the Members to approve the FAQs through a written procedure.

## **ANNEXES**

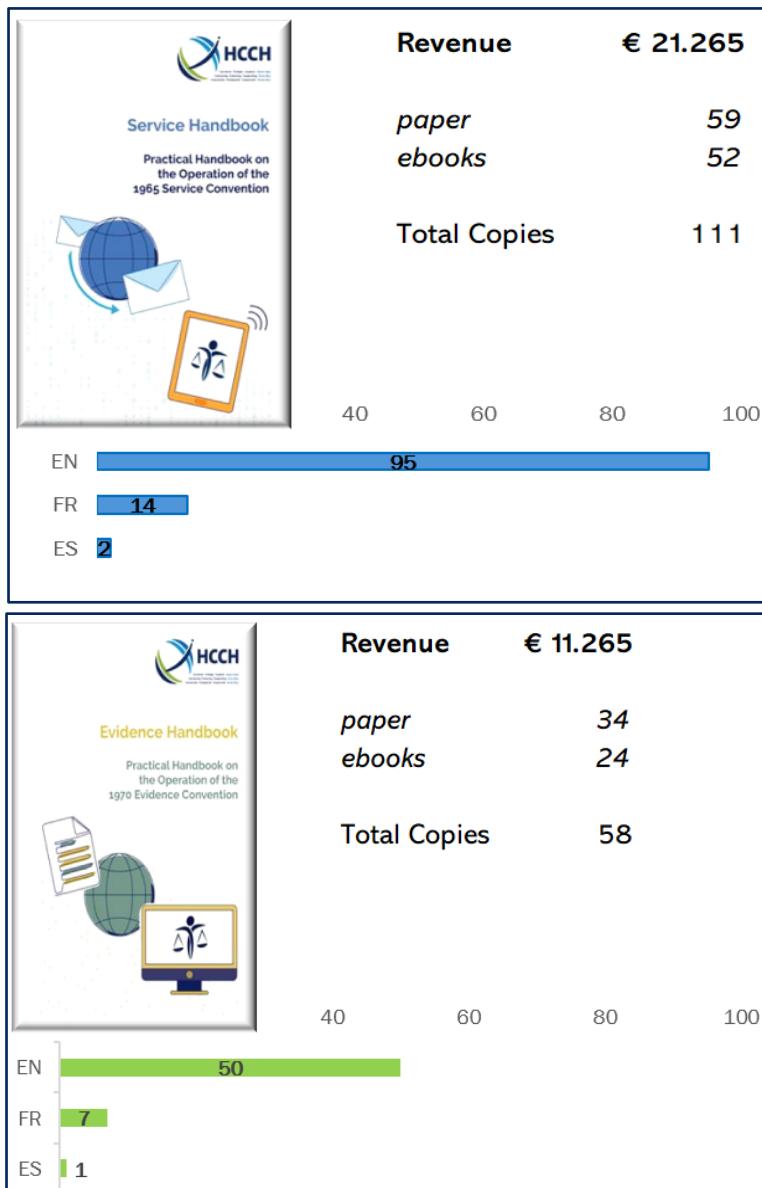
## Annex I

## Sales data for the 5<sup>th</sup> edition of the Handbooks

	Revenue Handbooks	€ 32.529
	Sold Handbooks	169

The figures reflect sales from 1 July to 12 December 2025. Ebook revenue is reported net of Stripe transaction fees, which are deducted at the time of payment processing.

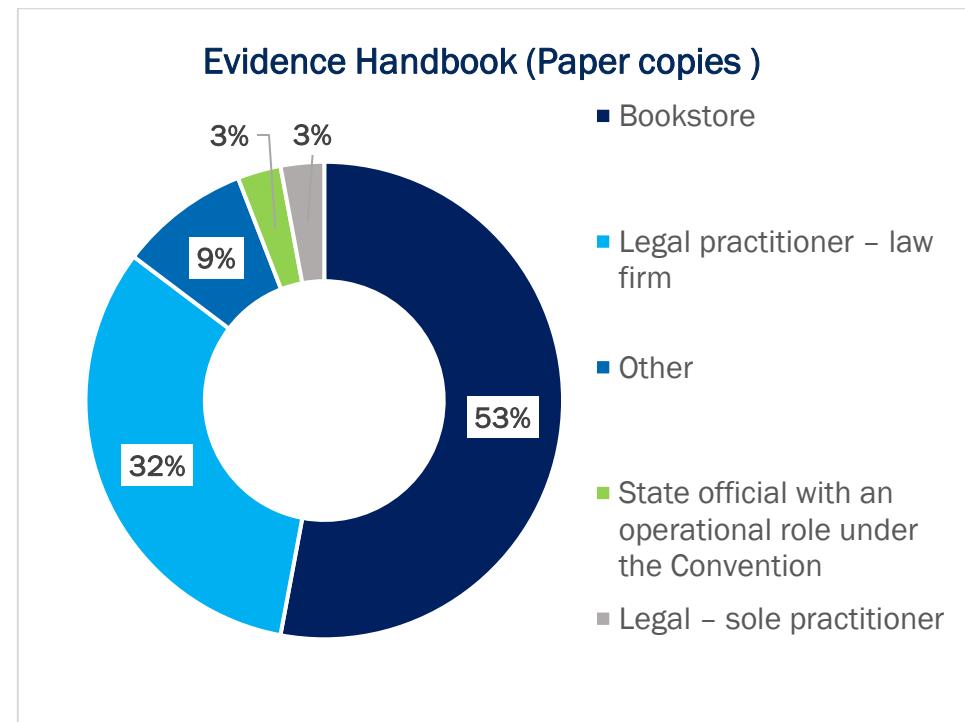
Further details on revenue for the Service and the Evidence Handbooks are provided below. For readability purposes, all figures have been rounded up to the nearest decimal.



## **Annex II**

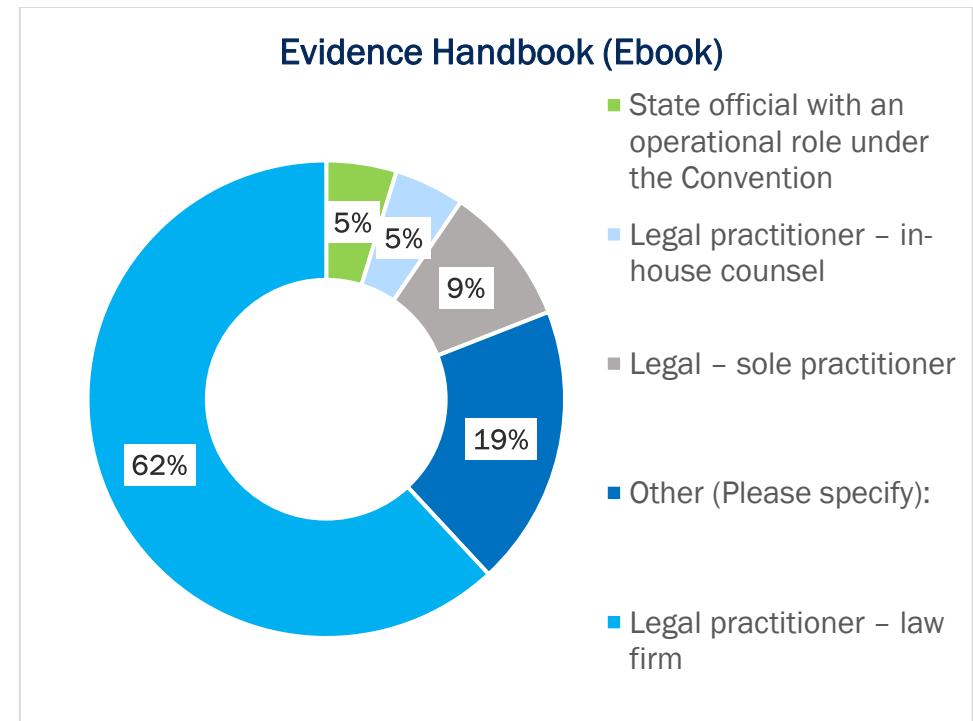
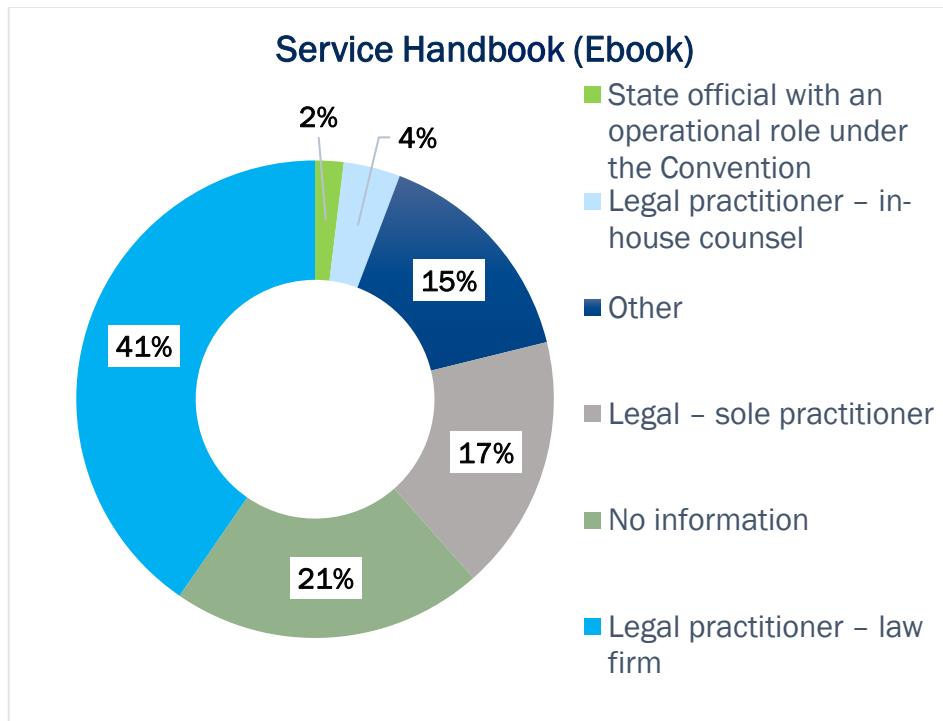
## Purchaser data for the 5th edition of the Handbooks

### Insight into the client basis : paper copies

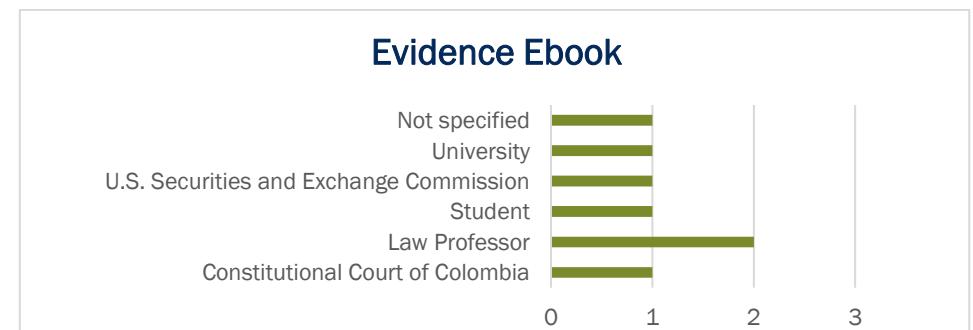
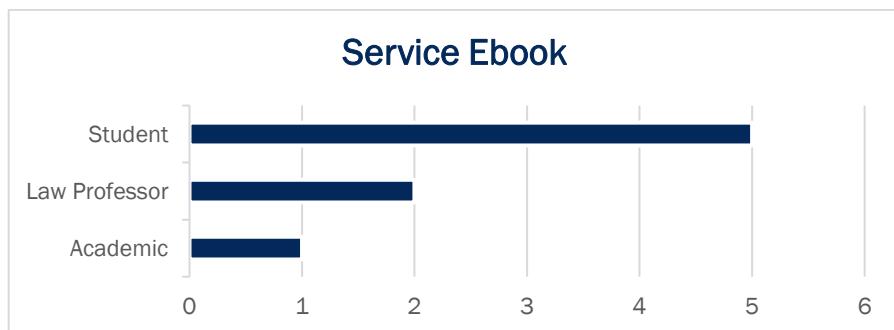


Please note that no information was provided for the “other” category.

## Insight into the client basis : Ebooks



### A closer look at the "Other" section



## Annex III

## Handbook Sales 2015 - 2025

### Sales of the Service Handbook

SERVICE HANDBOOKS															Adjusted (2) 2016 - 2024	2025 4th Edition	2025 5th edition	TOTAL
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023(2)	2024							
Ebook Service FR	N/A	6	5	5	11	3	6	3	3	3	3				0	6		
Ebook Service EN	N/A	72	35	40	51	38	23	22	6	14	16				5	44		
Ebook Service ES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A				N/A	2		
Total FR+EN	N/A	78	40	45	62	41	29	25	9	14	19				5	52	419	
Price / unit	N/A	105	105	105	105	105	105	105	105	165	165				165	165		
Total Sales e-books	€ 0,00	€ 8.190,00	€ 4.200,00	€ 4.725,00	€ 6.510,00	€ 4.305,00	€ 3.045,00	€ 2.625,00	€ 945,00	€ 2.310,00	€ 3.135,00				€ 825,00	€ 8.580,00	€ 49.395,00	
Total account for the PB (€) (1)	€ 0,00	€ 5.733,00	€ 2.940,00	€ 3.307,50	€ 4.557,00	€ 3.013,50	€ 3.045,00	€ 2.625,00	€ 945,00	€ 2.310,00	€ 3.135,00				€ 825,00	€ 8.109,84	€ 40.545,84	
Hardcopy Service FR	0	12	9	1	2	4	8	5	1	2	0				2	8		
Hardcopy Service EN	14	74	58	48	21	13	26	8	9	14	13				7	6	51	
Hardcopy Service ES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A				N/A	N/A	0	
Total FR+EN	14	86	67	49	23	17	34	13	10	16	13				7	8	59	395
Price / unit	75	157	157	157	157	157	157	157	157	165	165				40	165	225	
Total Sales hardcopies	€ 1.050,00	€ 13.502,00	€ 10.519,00	€ 7.693,00	€ 3.611,00	€ 2.669,00	€ 5.338,00	€ 2.041,00	€ 1.570,00	€ 2.640,00	€ 2.145,00				€ 280,00	€ 1.320,00	€ 13.155,00	€ 67.533,00
TOTAL Service (e-books + hardcopies)	1.050,00 €	21.692,00 €	14.719,00 €	12.418,00 €	10.121,00 €	6.974,00 €	8.383,00 €	4.666,00 €	2.515,00 €	4.950,00 €	5.280,00 €				€ 280	€ 2.145	21.735,00 €	€ 116.928,00

## Sales of the Evidence Handbook

EVIDENCE HANDBOOKS															
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023(2)	2024	Adjusted (2) 2016-2024	2025 4th Edition	2025 5th edition	TOTAL
Ebook Evidence EN	N/A	25	17	24	34	17	24	11	2	6	11		2	20	
Ebook Evidence FR	N/A	5	1	2	33	7	4	3	1	1	1		0	3	
Ebook Evidence ES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A	1	
Total FR+EN	N/A	30	18	26	67	24	28	14	3	7	12		2	24	255
Price / unit	N/A	105	105	105	105	105	105	105	105	165	165		165	165	
Total Sales e-books	€ 0,00	€ 3.150,00	€ 1.890,00	€ 2.730,00	€ 7.035,00	€ 2.520,00	€ 2.940,00	€ 1.470,00	€ 315,00	€ 1.155,00	€ 1.980,00		€ 330,00	€ 3.960,00	€ 29.475,00
Total account for the PB (€) (1)	€ 0,00	€ 2.205,00	€ 1.323,00	€ 1.911,00	€ 4.924,50	€ 1.764,00	€ 2.940,00	€ 1.470,00	€ 315,00	€ 1.155,00	€ 1.980,00		€ 330,00	€ 3.734,63	€ 24.052,13
Hardcopy Evidence FR	0	9	0	0	0	4	9	3	2	2	3	1	1	4	
Hardcopy Evidence EN	0	53	25	13	15	11	39	19	16	3	16	5	3	30	
Hardcopy Evidence ES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A	0	
Total FR+EN+ES	0	62	25	13	15	15	48	22	18	5	19	6	4	34	286
Price / unit	75	150	150	150	150	150	150	150	150	165	165	50	165	225	
Total Sales hardcopies	€ 0,00	€ 9.300,00	€ 3.750,00	€ 1.950,00	€ 2.250,00	€ 2.250,00	€ 7.200,00	€ 3.300,00	€ 2.700,00	€ 825,00	€ 3.135,00	€ 300,00	€ 660,00	€ 7.530,00	€ 45.150,00
<b>TOTAL Evidence (e-books + hardcopies)</b>	<b>€ 0</b>	<b>€ 12.450</b>	<b>€ 5.640</b>	<b>€ 4.680</b>	<b>€ 9.285</b>	<b>€ 4.770</b>	<b>€ 10.140</b>	<b>€ 4.770</b>	<b>€ 3.015</b>	<b>€ 1.980</b>	<b>€ 5.115</b>	<b>€ 300</b>	<b>€ 990</b>	<b>€ 11.490</b>	<b>€ 74.625,00</b>

(1) between 2016 and 2020, the platform used for the e-books sales was charging the PB 30%. In 2025, amounts are presented net of Stripe transactions fees deducted during the payment process.

(2) adjusted due to discount.