



ANNEX 4 – GENERAL TERMS OF USE

EFFECTIVE DAY 8 MARCH 2019

1. ACCEPTANCE OF TERMS

1.1 VAT4U GmbH and its affiliates and subsidiaries ("**VAT4U**" or "**us**" or "**we**") welcome you to our Site! The "**Site**" means www.vat4u.com, www.vat4u.de, www.vat4u.fr, www.vat4u.nl, www.app.vat4u.com and any successor URLs, mobile or localized versions and related sub-domains, including smartphone applications by VAT4U GmbH, in whatever format they may be offered now or in the future.

1.2 By using or accessing any part of the Site, you are agreeing to our General Terms of Use ("**Terms**"), our Privacy Policy and all other policies or notices posted by us on our Site. Portions of the Site may be accompanied by additional terms which apply to specific features or areas of the Site. Those additional terms supplement these Terms with respect to your use of those features or areas. Our Terms may change over time, so whenever you visit or use this Site, you agree to the version of these Terms then posted. If you don't agree to these Terms, don't use the Site.

1.3 VAT4U is an enterprise software-as-a-service platform designed to assist business users to reclaim value added tax on their business expenses. It contains of two elements: (a) hosted online and mobile version of the VAT4U software and its related functionalities supporting the VAT Recovery process of companies ("**VAT4U Platform**") and (b) optional additional support elements to assist its customers with the processing of VAT Claims ("**Additional Support**"). VAT4U Platform and Additional Support are together referred to as the "**Services**". The use of the Services is subject to additional agreements, among others User Agreement, Company Agreement and the Pricing Scheme.

2. PERMISSION TO USE THE SITE

You have our permission to use the Site, but only if:

- you are using the Site for informational and internal business purposes (personally or on behalf of your company); and
- you follow all the rules and restrictions we have published in these Terms.

3. USER CONTENT

You are solely responsible for any User Content you post to the Site, and the consequences of posting or publishing it. By "**User Content**", we mean any Content a user posts to the Site, including comments or posts made via third party services. "**Content**" means information, data, text, software, music, sound, photos, graphics, videos, messages, tags, interactive features, or

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BANK INFORMATION | Deutsche Bank Düsseldorf | IBAN DE50 3007 0024 0881 1101 00 | BIC DEUTDE33HAN
Düsseldorf | Amsterdam | Atlanta | Barcelona | Brno | Milano | Mumbai | London | Paris | Rome | Tokio | Valetta | Vilnius



any other materials. When we say "post", we include posting, uploading, sharing, submitting or otherwise providing User Content in any manner in connection with the Site.

4. INTELLECTUAL PROPERTY RIGHTS IN USER CONTENT

If you post User Content, you are making a guarantee to us that you either own all the User Content you are posting, or you have the right to post the User Content. Furthermore, you are guaranteeing that you have the right to allow us to make your User Content available for others to view and use as part of the Site without requiring that any such use be subject to additional obligations or terms. If you do not have these rights, do not post your User Content. By posting your User Content, you do not lose any ownership rights you may have to it.

5. USER CONTENT YOU POST BECOMES PUBLIC

5.1 You understand that once you post your User Content in a section of our website that is publicly available, your User Content becomes public. We are not responsible for keeping any User Content confidential.

5.2 In addition, we may share your User Content with third parties if we have a good faith belief that access, use, preservation or disclosure of your User Content is reasonably necessary to (a) satisfy any applicable law, regulation, legal process or enforceable governmental request, (b) enforce these Terms, including investigation of potential violations thereof, (c) detect, prevent, or otherwise address fraud, security or technical issues, or (d) protect against imminent harm to the rights, property or safety of VAT4U, its users or the public as required or permitted by law.

6. WE ARE NOT RESPONSIBLE FOR USER CONTENT

6.1 We generally do not monitor or review any User Content. We do not endorse any User Content or support any views, opinions, recommendations, or advice that may be in User Content. User Content comes from a variety of sources, and we make no promises about the reliability of any source or the accuracy, usefulness, safety, or intellectual property rights of any User Content. You may be offended by User Content that you see on the Site. You may find some of it to be inaccurate, offensive, indecent, or objectionable. However, as further set forth below, you agree not to hold us responsible in any way for your use of our Site, including your exposure to User Content.

6.2 In addition, we are not a content-archiving service. We do not promise to store or make available on our Site any User Content that you post, or any other Content, for any length of time. You are solely responsible for keeping back-ups of everything you post on our Site.

7. PROPRIETARY RIGHTS

The Site contains proprietary and confidential information that is protected by applicable intellectual property and other laws and VAT4U and its suppliers retain all right, title and interest (including all copyright, trade secret, patent and other rights) in and to the Site and Content which is included in the Site (other than User Content). If you give feedback regarding the Site,



for example recommendations for improvements or features, we have the right to use the feedback in any way and implementation of that feedback is owned by us and may become part of the Site without compensation to you. We reserve all rights in and to the Site unless we expressly state otherwise. We also reserve the right to make changes or updates to the Site or Content provided on or through the Site at any time without notice and we will own any such changes or updates (excluding User Content).

8. RESTRICTIONS ON USER CONTENT AND YOUR CONDUCT

You may not post any User Content in violation of to our Terms. We have the sole right, but not necessarily the obligation, to delete or edit at any time any User Content that violates these rules or that we believe to be inappropriate for any reason. To keep the Site running safely and smoothly, we need our users to agree not to misuse them. Specifically, you agree not to:

- 8.1 probe, scan, or test the vulnerability of any system or network used with the Site;
- 8.2 tamper with, reverse engineer or hack the Site, circumvent any security or authentication measures of the Site or attempt to gain unauthorized access to the Site (or any portion thereof) or related systems, networks or data;
- 8.3 modify or disable the Site or use the Site in any manner that interferes with or disrupts the integrity or performance of the Site or related systems, network or data;
- 8.4 access or search the Site by any means other than our publicly supported interfaces, or copy, distribute, or disclose any part of the Service in any medium, including without limitation by any automated or non-automated “scraping”;
- 8.5 overwhelm or attempt to overwhelm our infrastructure by imposing an unreasonably large load on the Site that consume extraordinary resources, such as by: (i) using “robots,” “spiders,” “offline readers” or other automated systems to send more request messages to our servers than a human could reasonably send in the same period of time using a normal browser; or (ii) going far beyond the use parameters for any given Service as described in its corresponding documentation;
- 8.6 copy, frame-set, enclose or otherwise sell, distribute, transmit or broadcast any part of the Site;
- 8.7 use, export or re-export any Content or any copy or adaptation of such Content in violation of any applicable laws or regulations;
- 8.8 modify or create any derivative work of any part of the Site;
- 8.9 solicit any users of our Site for commercial purposes;
- 8.10 use the Site to generate or send unsolicited communications, advertising or spam, or otherwise cause VAT4U to become impaired in its ability to send communications on its own or



on its customers' behalf (e.g., by causing VAT4U to become registered on any Email DNS blacklist or otherwise be denied services by any other third party communications service provider);

8.11 misrepresent yourself or disguise the origin of any data, content or other information you submit (including by "spoofing", "phishing", manipulating headers or other identifiers, impersonating anyone else, or falsely implying any sponsorship or association with VAT4U or any third party) or access the Site via another user's account without their permission;

8.12 use the Site for any illegal purpose or in violation of any laws (including without limitation data, privacy and export control laws);

8.13 use the Site to violate the privacy of others, or to collect or gather other users' personal information (including account information) from our Site;

8.14 use the Site to stalk, harass, bully or post threats of violence against others;

8.15 submit (or post, upload, share or otherwise provide) data, content or other information that (i) infringes VAT4U's or a third party's intellectual property, privacy or other rights or that you don't have the right to submit (including confidential or personal information you are not authorized to disclose); (ii) that is deceptive, fraudulent, illegal, obscene, defamatory, libelous, threatening, harmful to minors, pornographic, indecent, harassing, hateful, religiously, racially or ethnically offensive, that encourages illegal or tortious conduct or that is otherwise inappropriate in VAT4U's discretion; (iii) contains viruses, bots, worms, scripting exploits or other similar materials; or (iv) that could otherwise cause damage to VAT4U or any third party;

8.16 promote or advertise products or services other than your own without appropriate authorization;

8.17 use meta tags or any other "hidden text" including VAT4U's or our suppliers' product names or trademarks; or

8.18 permit or encourage anyone else to commit any of the actions above.

9. ENFORCEMENT OF COPYRIGHTS

9.1 All brand, product and service images, logos and names used in the Site that identify VAT4U, our suppliers or our customers and our or their proprietary products and services are the trademarks or service marks of VAT4U, our suppliers or our customers. Nothing in this Site shall be deemed to confer on any person any license or right on the part of VAT4U or such supplier with respect to any such image, logo or name.

9.2 We respect the intellectual property rights of others. You may not use our Site to infringe anyone else's copyright or other intellectual property right. If we find out that you are infringing, we may remove your User Content. We do not have to give you notice that we are removing your User Content.

10. NOTIFY US OF INFRINGERS



10.1 If you believe that something on our Site violates your copyright, notify our copyright agent in writing. The contact information for our copyright agent is as follows: VAT4U GmbH, Immermannstr. 55, 40210 Duesseldorf, Germany, E-Mail: legal@vat4u.com

In order for us to take action, your notice must include the following:

- your physical or electronic signature;
- a description of the copyrighted work that you believe is being infringed;
- a description of the item on our Site that you think is infringing your work and sufficient information about where the material is located on our Site (including the URL) so that we can find it;
- a way to contact you, such as your address, telephone number, or e-mail;
- a statement that you believe in good faith that the item you have identified as infringing is not authorized by the copyright owner, its agent, or the law to be used on our Site; and
- a statement that the information you provide in your notice is accurate, and that (under penalty of perjury), you are authorized to act on behalf of the copyright owner whose work is being infringed.

11. HOW TO COMMUNICATE WITH US

If you have anything else to communicate with us (like feedback, comments, or requests for technical support), you should contact us at support@vat4u.com.

12. SITE AVAILABILITY

You acknowledge that temporary interruptions in the availability of the Site may occur from time to time as normal events. Also, we may decide to cease making available the Site or any portion of the Site at any time and for any reason. Under no circumstances will VAT4U and its Affiliates, Suppliers, Partners and Agents be held liable for any damages due to such interruptions or lack of availability.

13. LINKS TO OTHER SITES

Our Site may contain links to other websites that we don't own or control. We are not responsible for any of these other websites. You will not hold us responsible for any aspect of these other websites, including their content, privacy policies, or anything else. You may be exposed to things on other websites that you do not like or that you find offensive. We are not responsible for this, either. You must use your own discretion when you go to other websites. You should also read the terms and conditions and privacy policies of these other websites.

14. NO PROFESSIONAL ADVICE

VAT4U is not in the business of providing legal, financial, accounting, tax, health care, real estate or other professional services. Consult the service of a competent professional when you need this type of assistance.



15. WARRANTY DISCLAIMER

15.1 USE OF THE SITE IS AT YOUR OWN RISK. THE SITE (INCLUDING OUR CONTENT) IS PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS. VAT4U AND ITS AFFILIATES, SUPPLIERS, PARTNERS AND AGENTS EXPRESSLY DISCLAIM ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF TITLE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

15.2 VAT4U AND ITS AFFILIATES, SUPPLIERS, PARTNERS AND AGENTS MAKE NO WARRANTY THAT (i) THE SITE WILL MEET YOUR REQUIREMENTS; (ii) THE SITE WILL BE UNINTERRUPTED, TIMELY, SECURE OR ERROR-FREE OR THAT VAT4U WILL FIX ANY ERRORS; OR (iii) ANY CONTENT PROVIDED ON OR THROUGH THE SITE WILL BE ACCURATE OR RELIABLE. ANY MATERIALS OBTAINED THROUGH USE OF THE SITE ARE OBTAINED AT YOUR OWN DISCRETION AND RISK AND VAT4U SHALL NOT BE RESPONSIBLE FOR ANY DAMAGE CAUSED TO YOUR COMPUTER OR DATA OR FOR ANY BUGS, VIRUSES, TROJAN HORSES OR OTHER DESTRUCTIVE CODE RESULTING FROM USE OF THE SITE OR ANY CONTENT OBTAINED FROM THE SITE.

15.3 SOME COUNTRIES DO NOT ALLOW THE EXCLUSION OF IMPLIED WARRANTIES, SO THE ABOVE EXCLUSION MAY NOT APPLY TO YOU. YOU MAY ALSO HAVE OTHER LEGAL RIGHTS, WHICH VARY FROM COUNTRY TO COUNTRY.

16. LIMITATION OF LIABILITY

16.1 TO THE FULLEST EXTENT PERMITTED UNDER LAW, VAT4U AND ITS AFFILIATES, SUPPLIERS, PARTNERS AND AGENTS HAVE NO OBLIGATION OR LIABILITY (WHETHER ARISING IN CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY OR OTHERWISE) FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES OR LIABILITIES (INCLUDING, BUT NOT LIMITED TO, ANY LOSS OF DATA, REVENUE OR PROFIT) ARISING FROM OR RELATED TO YOUR USE OF THE SITE OR ANY CONTENT PROVIDED BY OR THROUGH THE SITE, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LIABILITIES IN ADVANCE. THE FOREGOING LIMITATION APPLIES TO DAMAGES AND LIABILITIES ARISING FROM: (I) YOUR USE OR INABILITY TO USE OUR SITE; (II) UNAUTHORIZED ACCESS TO OR ALTERATION OF YOUR USER CONTENT; (III) THIRD PARTY CONTENT MADE AVAILABLE TO YOU THROUGH THE SITE; OR (IV) ANY OTHER MATTER RELATING TO THE SITE.

16.2 SOME STATES DO NOT ALLOW THE LIMITATION OR EXCLUSION OF INCIDENTAL, CONSEQUENTIAL OR OTHER TYPES OF DAMAGES, SO SOME OF THE ABOVE LIMITATIONS MAY NOT APPLY TO YOU.

16.3 NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, VAT4U'S LIABILITY AND THE LIABILITY OF EACH OF ITS AFFILIATES, SUPPLIERS, PARTNERS AND AGENTS TO YOU OR ANY THIRD PARTIES UNDER [ANY CIRCUMSTANCES RELATING TO YOUR ACCESS TO THE SITE OR OTHER ACTIVITIES GOVERNED BY] THESE TERMS IS LIMITED TO A MAXIMUM AMOUNT OF ONE HUNDRED EUROS (EUR 100).



17. INDEMNITY

You agree to indemnify, defend (if we so request) and hold harmless VAT4U and its affiliates, suppliers, partners and agents from and against any claim, demand, losses, damages or expenses (including reasonable attorney's fees) arising from your User Content, your use of the Site, your connection to the Site, your violation of these Terms or your violation of any rights of any third party. Your indemnification obligation will survive the termination of these Terms and your use of the Site.

18. TERMINATION AND SUSPENSION

We may terminate or suspend your permission to use the Site immediately and without notice upon any violation of these Terms, upon the request of law enforcement or government agencies, for extended periods of inactivity, for unexpected technical issues or problems or for engagement by you in fraudulent or illegal activities. Upon any termination we may delete your User Content and we may bar you from further use of the Site. You understand that we may also continue to make your User Content available on the Site even if your use of the Site is terminated or suspended. You agree that we will have no liability to you or any third party for termination of your User Content or access to the Site.

19. GOVERNING LAW AND DISPUTE RESOLUTION

Jurisdiction for all disputes arising from this contract is Düsseldorf, Germany. The laws of the Federal Republic of Germany apply, excluding the United Nations Convention on Contracts for the International Sale of Goods of April 11, 1980 (Vienna Agreement – CISG).

20. GENERAL TERMS

20.1 These Terms, together with our Privacy Policy and any other notices or policies we have published on the Site (and additional terms for specific features or areas, as applicable), constitute the entire agreement between you and us regarding this Site. If a court having proper authority decides that any portion of these Terms is invalid, only the part that is invalid will not apply. The rest of these Terms will still be in effect. If we waive any of our rights under these Terms in any particular instance, it does not mean that we are waiving our rights generally or in the future. Furthermore, just because we may not enforce all our rights all of the time, it does not mean that we are waiving our rights. We may decide to enforce them at a later date.

20.2 These Terms, and any rights and licenses granted under these Terms, may not be transferred or assigned by you except as expressly set forth herein, but may be assigned by us without restriction.

20.3 We will not be liable to you for any delay or failure to perform any obligation we have under these Terms if the delay or failure is due to events which are beyond our reasonable control, including but not limited to any strike, blockade, war, act of terrorism, riot, natural disaster, failure or diminishment of power or of telecommunications or data networks or services, or refusal of approval or a license by a government agency.