



ANNEX 5 – PRIVACY POLICY

Effective day 8 March 2019

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. Through the Site, we may provide you with general information regarding our company, products, and services.

1. INFORMATION ON THE COLLECTION OF PERSONAL DATA

1.1 In the following, we inform you about the collection of personal data when using our Site and the services offered. Personal data is all data that can be referred to you personally, e. g. name, address, e-mail addresses, user behavior.

1.2 VAT4U GmbH, represented by its Managing Directors, Dr. Fabian Völkel and Damien Moras, Immermannstr. 55, 40210 Düsseldorf, Germany, is the Controller pursuant to Art. 4 para. 7 EU Data Protection Basic Regulation (GDPR). You can reach our data protection officer at privacy@vat4u.com or our postal address with the addition "Data Protection Officer".

2. YOUR RIGHTS

2.1 You have the following rights vis-à-vis us with regard to the personal data concerning you:

- Right to information,
- Right to correction or deletion,
- Right to restrict processing,
- Right to object to processing,
- Right to data transferability.

2.2 You also have the right to complain to a data protection supervisory authority about the processing of your personal data by us.

3. COLLECTING PERSONAL DATA

3.1 When you contact us by e-mail, chat or via a contact form, the data provided by you (your e-mail address, your name, and telephone number if applicable) will be stored by us in order to answer your questions. We delete the data arising in this connection, after the storage is no longer necessary, or limit the processing if legal storage obligations exist.

VAT4U GmbH

CONTACT US | Immermannstraße 55 | 40210 Düsseldorf | Deutschland | Tel. +49 211 5455650 | info@vat4u.com | www.vat4u.com
COMPANY DETAILS | Geschäftsführer: Dr. Fabian Völkel, Damien Moras | Sitz: Düsseldorf | Amtsgericht Düsseldorf | HRB 68268 | USt-IdNr. DE284450817
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



3.2 When using the Site purely for informational purposes, i. e. if you do not register or otherwise provide us with information, we only collect the personal data that your browser transmits to our server. If you wish to view our Site, we collect the following data, which is technically necessary for us to display our Site and to guarantee stability and security (legal basis is Art. 6 para. 1 sentence 1 lit. f GDPR):

- IP address
- Date and time of the request
- Time zone difference to Greenwich Mean Time (GMT)
- Content of the request (concrete page)
- Access status/HTTP status code
- The amount of data transferred in each case
- Website from which the request comes
- Browser
- Operating system and its interface
- Language and version of the browser software.

3.3 In addition to the purely informational use of our Site, we offer various services that you can use if you are interested. In order to do this, you must normally provide further personal data that we use to provide the respective service and for which the aforementioned data processing principles apply.

4. USE OF VAT4U APP

4.1 If you wish to use our VAT4U app, you must register by entering your professional e-mail address, a password of your own choice and your full name. There is an obligation to use a clear name, pseudonymous use is not allowed. We use the so-called double opt-in procedure for registration, i. e. your registration is not completed until you have confirmed your registration via an e-mail sent to you for this purpose by clicking on the link contained therein. If you do not confirm this within 48 hours, your registration will be automatically deleted from our database. It is obligatory to provide the aforementioned data, all further information can be provided voluntarily by using our VAT4U App.

4.2 If you use our VAT4U App, we store your data necessary for the fulfilment of the contract, including details of the payment method, until you finally delete your access. We process the data provided by you for the processing of your order. For this purpose, we can pass on your payment data to our house bank. The legal basis for this is Article 6 (1) sentence 1 lit. b GDPR. In addition, we store the voluntary data you provide for the time of your use of the VAT4U App, unless you delete it beforehand. All information can be administered and changed in the protected customer area. The legal basis is Article 6 (1) sentence 1 lit. f GDPR. In accordance with commercial and tax regulations, we are obliged to store your address, payment and order data for a period of ten years. However, after five years, we will limit the processing, i. e. your data will only be used to comply with the legal obligations.

4.3 If you use the VAT4U App, your data can be made accessible to other participants of the VAT4U App in accordance with the contractual service. Unregistered members will not receive any information about you. Your User Name and Photo will be visible to all logged in members



regardless of whether you have approved them. In contrast, your entire profile with the data you have released is visible to all members you have confirmed as personal contact. If you make content available to your personal contacts that you do not send by private message, the content will be visible to third parties as long as your personal contact has approved it. If you post contributions in public groups, these are visible to all registered members of the VAT4U App.

4.4 We may also process the data you provide us with in order to inform you about other interesting products from our portfolio or to send you e-mails with technical information.

4.5 In order to prevent unauthorized access by third parties to your personal data, in particular, financial data, the connection is encrypted using TLS technology.

5. USE OF COOKIES

5.1 In addition to the above-mentioned data, cookies are stored on your computer when you use our Site. Cookies are small text files that are stored on your hard drive in the browser you are using, and which provide certain information to the site that places the cookie (here by us). Cookies cannot run programs or transmit viruses to your computer. They serve to make the internet offer more user-friendly and effective. The Site uses transient and persistent cookies, the extent, and the functionality of which are explained below.

5.1.1 Transient cookies are automatically deleted when you close your browser. This includes, in particular, the session cookies. They store a so-called session ID, with which different queries of your browser can be assigned to the common session. This means that your computer can be recognized when you return to our Site. Session cookies are deleted when you log out or close your browser.

5.1.2 Persistent cookies are automatically deleted after a specified period of time, which can vary depending on the cookie. You can delete cookies in the security settings of your browser at any time.

5.1.3 You can configure your browser settings according to your wishes and, for example, refuse the acceptance of third-party cookies or all cookies. Please note that you may not be able to use all the functions of the Site. For example, you would have to log in again for each visit without identifying yourself with cookies.

6. DATA PROCESSING BY THIRD PARTIES

6.1 In some cases, we use external service providers to process your data. These have been carefully selected and commissioned by us, are bound to our instructions and are monitored regularly.

6.2 Furthermore, we may also pass on your personal data to third parties if we offer campaigns, sweepstakes, contracts or similar services together with our partners. You will receive more detailed information on this by entering your personal data or in the description of the offer.



6.3 Insofar as our service providers or partners have their registered office in a country outside the European Economic Area (EEA), we will inform you of the consequences of this circumstance in the description of the offer.

7. OPPOSITION OR REVOCATION AGAINST THE PROCESSING OF YOUR DATA

7.1 If you have given your consent to the processing of your data, you can revoke it at any time. Such a revocation influences the admissibility of the processing of your personal data after you have expressed it to us.

7.2 Insofar as we base the processing of your personal data on a balance of interests, you can object to the processing. This is the case if the processing, in particular, is not necessary for the fulfillment of a contract with you, which is illustrated by us in the description of the functions and services. When exercising such an objection, we ask you to explain the reasons why we should not process your personal data as we have done. In the event of a well-founded objection, we will examine the situation and either discontinue or modify the data processing or indicate our compelling reasons worthy of protection on the basis of which we will continue processing.

7.3 OF COURSE, YOU CAN OBJECT TO THE PROCESSING OF YOUR PERSONAL DATA FOR ADVERTISING AND DATA ANALYSIS PURPOSES AT ANY TIME. YOU CAN INFORM US ABOUT YOUR ADVERTISING CONTRADICTION UNDER THE FOLLOWING CONTACT DETAILS: VAT4U GMBH, IMMERMANNSTR. 55, 40210 DÜSSELDORF, GERMANY, EMAIL: OPT-OUT@VAT4U.COM.

8. NEWSLETTER

8.1 With your consent you can subscribe to our newsletter, with which we inform you about our current interesting offers.

8.2 We use the so-called double-opt-in procedure to register for our newsletter. This means that after your registration we will send you an e-mail to the indicated e-mail address, in which we ask you to confirm that you wish to receive the newsletter. If you do not confirm your registration within 24 hours, your information will be blocked and automatically deleted after one month. In addition, we store your IP addresses and dates of registration and confirmation. The purpose of the procedure is to prove your registration and, if necessary, to clarify a possible misuse of your personal data.

8.3 Only your e-mail address is obligatory for sending the newsletter. The entry of further, separately marked data is voluntary and will be used to address you personally. After your confirmation, we will store your e-mail address for the purpose of sending you the newsletter. The legal basis is Article 6 (1) sentence 1 lit. a GDPR.

8.4 You can revoke your consent to receive the newsletter at any time and unsubscribe from the newsletter. You can declare your revocation by clicking on the link provided in each newsletter e-mail or by sending a message to the contact details given in the imprint.



8.5 We would like to point out that we evaluate your user behaviour when sending the newsletter. For this evaluation, the e-mails sent contain so-called web beacons or tracking pixels, which represent one-pixel image files stored on our Site. For the evaluations, we link the data mentioned in number 3 and the web beacons with your e-mail address and an individual ID. With the data thus obtained, we create a user profile in order to tailor the newsletter to your individual interests. We record when you read our newsletters, which links you click in them and deduce your personal interests from them. We link this data to actions taken by you on our Site.

8.6 You can revoke this tracking at any time by clicking on the separate link provided in each e-mail or by informing us via another contact method. The information is stored as long as you have subscribed to the newsletter. After a logoff, we store the data purely statistically and anonymously.

9. USE OF GOOGLE ANALYTICS

9.1 the Site uses Google Analytics, a web analysis service provided by Google Inc. (“Google”). Google Analytics uses “cookies”, which are text files placed on your computer, to help the Site analyze how users use the site. The information generated by the cookie about your use of the Site is usually transferred to a Google server in the USA and stored there. However, if you enable IP anonymization on this site, Google will previously shorten your IP address within Member States of the European Union or in other signatory states to the EEA Agreement. Only in exceptional cases the full IP address is transferred to a Google server in the USA and shortened there. On behalf of the operator of the Site, Google will use this information to evaluate your use of the Site, to compile reports on Site activity and to provide further services associated with the use of the Site and the Internet to the Site operator.

9.2 The IP address transmitted by your browser within the scope of Google Analytics will not be merged with other Google data.

9.3 You may refuse the use of cookies by selecting the appropriate settings on your browser software; however, we would like to point out that in this case, you may not be able to use the full functionality of the Site. You can also prevent Google from collecting the data generated by the cookie and relating to your use of the Site (including your IP address) and from processing this data by downloading and installing the “Google Analytics Opt-out Browser Add-on” available at the following link: <http://tools.google.com/dlpage/gaoptout?hl=en> (access 23.04.2018).

9.4 We use Google Analytics to analyze and regularly improve the use of our Site. We can use the statistics gained to improve our offer and make it more interesting for you as a user. In exceptional cases where personal data is transferred to the United States, Google has been subject to the EU-US Privacy Shield, <https://www.privacyshield.gov/EU-US-Framework> (access 23.04.2018). The legal basis for the use of Google Analytics is Art. 6 para. 1 sentence 1 lit. f GDPR.

9.5 Third party information: Google Dublin, Google Ireland Ltd, Gordon House, Barrow Street, Dublin 4, Ireland, Fax: +353 (1)436 1001, Terms of Use (access 23.04.2018): <http://www.google.com/analytics/terms/de.html>, Privacy Statement:



<http://www.google.com/intl/de/analytics/learn/privacy.html>, and the Privacy Policy: <http://www.google.de/intl/de/policies/privacy>.

10. INTEGRATION OF YOUTUBE VIDEOS

10.1 We have included YouTube videos in our online offering, which are stored on <http://www.YouTube.com> and can be played back directly from our Site.

10.2 By visiting the Site, YouTube will be informed that you have accessed the corresponding subpage of our Site. In addition, the data specified in number 3 of this declaration will be transmitted. This is done regardless of whether YouTube provides a user account that you are logged in through, or whether there is no user account. If you are logged in to Google, your data will be directly associated with your account. If you do not want to be associated with your YouTube profile, you must log out before activating the button. YouTube stores your data as user profiles and uses them for advertising, market research and/or the design of your Site. Such an evaluation is carried out in particular (even for users who are not logged in) to provide demand-oriented advertising and to inform other users of the social network about your activities on our Site. You have the right to object to the creation of these user profiles, and you must contact YouTube to exercise this right.

10.3 Further information on the purpose and scope of data collection and processing by YouTube can be found in the data protection declaration. There you will also find further information on your rights and options for privacy protection: <https://www.google.de/intl/de/policies/privacy> (access 23.04.2018). Google also processes your personal data in the United States and is subject to the EU-US Privacy Shield, <https://www.privacyshield.gov/EU-US-Framework> (access 23.04.2018).

11. INTEGRATION OF GOOGLE MAPS

11.1 On the Site, we use the services of Google Maps. This allows us to display interactive maps directly on the Site and enables you to use the map function conveniently.

11.2 By visiting the Site, Google receives the information that you have accessed the corresponding subpage of our Site. In addition, the data specified in number 3 of this declaration will be transmitted. This happens regardless of whether Google provides a user account through which you are logged in or whether there is no user account. If you are logged in to Google, your data will be directly associated with your account. If you do not want to be associated with your profile on Google, you must log out before activating the button. Google stores your data as user profiles and uses them for advertising, market research and/or the design of its website according to your needs. Such an evaluation is carried out in particular (even for users who are not logged in) to provide demand-oriented advertising and to inform other users of the social network about your activities on our Site. You have the right to object to the creation of these user profiles, and you must contact Google to exercise this right.

11.3 For further information on the purpose and scope of data collection and its processing by the plug-in provider, please refer to the provider's data protection declaration. There you will also find further information on your rights and options for privacy protection:



<http://www.google.de/intl/de/policies/privacy> (access 23.04.2018). Google also processes your personal data in the USA and is subject to the EU-US Privacy Shield, <https://www.privacyshield.gov/EU-US-Framework> (access 23.04.2018).

12. USE OF GOOGLE ADSENSE

12.1 We use the online advertising service Google AdSense, through which you can be presented with advertising directed at your interests. We are thus pursuing the interest of displaying advertisements that might be of interest to you in order to make our Site more interesting for you. For this purpose, statistical information about you is collected and processed by our advertising partners. These advertisements can be identified by the notice “Google ads” in the respective advertisement.

12.2 By visiting our Site, Google receives the information that you have visited our Site. Google uses a web beacon to set a cookie on your computer. The data specified in number 3 of this declaration will be transmitted. We have no influence on the collected data, nor is we aware of the full extent of data collection and storage duration. Your data is transferred to the USA and evaluated there. If you are logged in with your Google Account, your data can be assigned to it directly. If you don't want to be associated with your Google profile, you have to log out. It is possible that this data may be passed on to Google's contractual partners to third parties and authorities. The legal basis for the processing of your data is art. 6 par. 1 p. 1 lit. f GDPR. the Site does not display third-party ads through Google AdSense.

12.3 You can prevent the installation of Google AdSense cookies in various ways:

12.3.1 by adjusting your browser software accordingly, in particular, the suppression of third-party cookies means that you will not receive ads from third parties;

12.3.2 by deactivating Google's interest-based ads via the link <http://www.google.de/ads/preferences> (access 23.04.2018), this setting being deleted when you delete your cookies;

12.3.3 by deactivating the interest-based ads of providers that are part of the “About Ads” self-regulatory campaign via the <http://www.aboutads.info/choices> (access 23.04.2018) link, this setting being deleted when you delete your cookies;

12.3.4 by permanently deactivating Firefox, Internet Explorer or Google Chrome in your browsers at <http://www.google.com/settings/ads/plugin> (access 23.04.2018).

12.3.5 We would like to point out that in this case, you may not be able to use all functions of this offer in full.

12.4 For further information on the purpose and scope of data collection and processing, as well as further information on your rights and options for privacy protection, please contact us: Google Inc., 1600 Amphitheater Parkway, Mountainview, California 94043, USA; Advertising Privacy Policy: <http://www.google.de/intl/en/policies/technologies/ads> (access 23.04.2018).



Google has submitted to the EU-US Privacy Shield, <https://www.privacyshield.gov/EU-US-Framework> (access 23.04.2018).

13. USE OF GOOGLE ADWORDS CONVERSION

13.1 We use the services of Google Adwords to draw attention to our attractive offers by means of advertising materials (“**Google Adwords**”) on external websites. In relation to the advertising campaign data, we can determine how successful the individual advertising measures are. We pursue thereby the interest to show you advertisement, which is of interest for you, to arrange our Site for you more interestingly and to reach a fair calculation of advertising costs.

13.2 These advertising media are delivered by Google via so-called “**Ad Servers**”. For this purpose, we use Ad Server cookies to measure certain parameters for measuring success, such as the insertion of ads or clicks by users. If you access our Site via a Google ad, Google Adwords stores a cookie on your PC. These cookies usually lose their validity after 30 days and should not be used to identify you personally. The unique cookie ID, number of ad impressions per placement (frequency), last impression (relevant for post-view conversions) and opt-out information (marking that the user no longer wants to be addressed) are usually stored as analysis values for this cookie.

13.3 These cookies enable Google to recognise your Internet browser. If a user visits certain pages of an Adwords customer’s website and the cookie stored on his or her computer has not yet expired, Google and the customer can recognize that the user clicked on the ad and has been redirected to this page. Each Adwords customer is assigned a different cookie. Cookies cannot be tracked via the websites of Adwords customers.

13.4 We ourselves do not collect and process any personal data in these advertising measures. Google merely provides us with statistical evaluations. On the basis of these evaluations, we can identify which of the advertising measures used are particularly effective. We do not receive any further data from the use of advertising media, in particular, we cannot identify the users on the basis of this information.

13.5 Based on the marketing tools used, your browser automatically establishes a direct connection with Google’s server. By integrating AdWords Conversion, Google receives the information that you have called up the corresponding part of our Site or clicked on an ad by us. If you are registered with a Google service, Google can assign the visit to your account. Even if you are not registered with Google or have not logged in, there is a possibility that the provider will find out your IP address and save it.

13.6 You can prevent participation in this tracking procedure in various ways:

13.6.1 by adjusting your browser software accordingly, in particular, the suppression of third-party cookies means that you do not receive ads from third-party providers;



13.6.2 by deactivating cookies for conversion tracking by setting your browser to block cookies from the “www.googleadservices.com” domain, <https://www.google.de/settings/ads>, this setting being deleted when you delete your cookies;

13.6.3 by deactivating the interest-based ads of providers that are part of the “About Ads” self-regulatory campaign via the <http://www.aboutads.info/choices> link, this setting being deleted when you delete your cookies;

13.6.4 by permanently deactivating Firefox, Internet Explorer or Google Chrome in your browsers at <http://www.google.com/settings/ads/plugin> (access 23.04.2018). We would like to point out that in this case, you may not be able to use all functions of this offer in full.

13.7 The legal basis for the processing of your data is art. 6 para. 1 p. 1 lit. f GDPR. Further information on data protection at Google can be found here (access 23.04.2018): <http://www.google.com/intl/de/policies/privacy> and <https://services.google.com/sitestats/de.html>. Alternatively, you can visit the Network Advertising Initiative (NAI) website at <http://www.networkadvertising.org> Google has submitted to the EU-US Privacy Shield, <https://www.privacyshield.gov/EU-US-Framework>.

14. USE OF FACEBOOK CUSTOM AUDIENCES

14.1 Furthermore, the Site uses the remarketing function “Custom Audiences” of Facebook Inc. (“**Facebook**”). This allows users of the Site to view interest-based advertisements (“**Facebook ads**”) on Facebook social networking sites or other websites that also use the process. We are thus pursuing the interest of displaying advertisements that are of interest to you in order to make our Site more interesting for you.

14.2 Based on the marketing tools used, your browser automatically establishes a direct connection to the Facebook server. By including Facebook Custom Audiences, Facebook receives the information that you have called up the corresponding website of our Internet presence or that you have clicked on an advertisement from us. If you are registered with a Facebook service, Facebook can assign the visit to your account. Even if you are not registered on Facebook or have not logged in, it is still possible for the provider to find out your IP address and other identifiers and save them.

14.3 The deactivation of the “Facebook Custom Audiences” function is possible for logged-in users at <https://www.facebook.com/settings/?tab=ads#> (access 23.04.2018)

14.4 The legal basis for the processing of your data is Art. 6 para. 1 p. 1 lit. f GDPR. For more information about data processing on Facebook, please visit <https://www.facebook.com/about/privacy> (access 23.04.2018).