



Terms of Use

We, Universal Units GmbH, Umlandstr. 14, D 10623 Berlin (hereinafter „U2-Tax“ and „we“), have developed the Universal Units Application (hereinafter „U2“), which can be used online at www.universalunits.com and other domains. U2 provided different application to support business processes.

1. Scope: Who and What Do These Conditions Apply to?

- 1.1. These Terms and Conditions of Use apply to your use of U2 with all content, functions, services and rules for the contractual relationship between you and us. General Terms and Conditions of Business of you will only become part of this agreement if we have explicitly agreed this in writing with each other.
- 1.2. We can agree additional Terms and Conditions of Use in respect of certain applications within U2 with you. However, we will inform you of such additional Terms and Conditions of Use in good time before you use them.
- 1.3. We reserve the right to offer additional services. These Terms and Conditions of Use are aimed at both end-customers and companies. End-customers are natural persons who conclude legal transactions for a purpose which can be ascribed neither to their commercial nor self-employed professional activities. Businessmen are either natural persons, legal entities or legally capable partnerships which exercise their commercial or self-employed professional activities when concluding a legal transaction.

2. Purpose of the Agreement: Scope of U2's Offer

- 2.1. The purpose of this agreement is the use for a charge or use free of charge of the U2 applications, which can be retrieved via www.universalunits.com or other domains as a web application or via desktop applications and corresponding mobile applications (hereinafter collectively: "apps"). Each user has an online profile to save the relevant data to use the online service
- 2.2. U2 will be available to you for use ("system uptime") 24 hours a day, 365 days a year with 97% availability in the middle of this year (hereinafter "SLA"). If maintenance work is necessary and if U2 is not available for maintenance reasons, we will inform you of this in good time as far as possible. Disruptions to U2 for maintenance reasons will not be counted as part of SLA time. We will not be responsible for internet/network-related downtime and, in particular, for downtime in which U2 cannot be accessed due to technical or other problems outside our area of influence, e.g. Acts of God, fault of third parties.

3. Registration, Concluding Contracts, Use of U2: Rights and Responsibilities

3.1. Registration, Conclusion of a Contract

3.1.1. You can test U2 without registering. However, the test accounts may be restricted in terms of time and the range of functions.

3.1.2. To be able to use all the functions of U2, you will need to register.

3.1.3. To register with U2 you must supply the required data truthfully and fully if these are not designated as voluntary details. You must give yourself a user-name and an email address at which we can contact you. After you have registered, we will send you confirmation of your registration via email together with these T&Cs. The registration process will not be completed until you have received this email ("Conclusion of Registration").

3.2. Concluding the Agreement

3.2.1. In the case of the web app and the desktop app, the full completion of the registration process means that you have concluded an agreement for use with us.

3.2.2. There is no entitlement to conclude an agreement for use. We can decline to accept your registration at any time without giving reasons. In this case, we will of course delete all information and data given by you.

3.3. You may use all free features of U2 free of charge. Use exceeding these features may incur charges if you become a "PREMIUM" user.

3.4. You are personally responsible for keeping your password confidential. That means that you must keep your password for accessing U2 confidential, not give it to anyone else, not permit or enable third parties to gain knowledge of it and take the necessary steps to guarantee confidentiality. If these details are lost or misused or if you suspect that they have been lost or misused, you are obliged to notify us of this immediately via email at: contact@universalunits.com.

3.5. Rules for Using U2

3.5.1. When using U2 you must observe all the relevant laws and other legal provisions of the Federal Republic of Germany. In particular, you may not enter and/or disseminate any data or content such as texts, images, graphics or links that breach the law or external industrial rights, copyright or other rights of third parties. You yourself are responsible for the data and content you provide. We examine the content neither for its correctness, nor lack of viruses nor to determine whether it is technically possible to examine it for viruses.

3.5.2. You have the option of uploading a profile photo and – as required – other content in your profile. Before you upload every photo, you are obliged to ensure that you are owner of the exclusive usage rights concerning the photo and that public access to the picture or other content do not breach the law, moral standards and/or the rights of third parties.

3.5.3. You may not upload any files depicting violence or with pornographic, discriminatory, insulting, racist, slanderous or other illegal content or performances and/or make these latter publicly accessible. Pictures or photos with other people than you may only be fed into U2 if you have the consent of these people.

- 3.5.4. You and we can delete or replace photos or other pictures at any time. In particular, we are entitled to remove pictures or files, including without prior warning if and when there is good reason to believe that publishing them on U2 breaches the law, moral standards and/or the rights of third parties.
- 3.5.5. Content and texts posted on U2 may not be copied, disseminated or made publicly accessible in any other way without the consent of the owner of the rights unless this is permitted by law.
- 3.5.6. Acts of harassment such as sending chain letters or communications of a salacious or a sexual nature are not permitted.
- 3.5.7. It is forbidden to interfere with the functional capacity of U2 such as sending mass emails (spam), carry out hacking attempts, brute-force attacks, use or send spy software, viruses or worms.
- 3.5.8. If you breach these rules, we will be entitled to issue you with a warning, temporarily block your use of U2 or, if appropriate, to fully exclude you from its use. We are entitled to remove illegal content immediately.

3.6. Indemnification

- 3.6.1. You will indemnify us from all claims, including damages claims, asserted against us by other users or other third parties, including public authorities, due to breaches of their rights due to content placed on U2. Further, you will indemnify us from all claims, including damages claims, asserted against us by other users or other third parties, including public authorities, us due to breaches of their rights as a result of your use of U2. You will bear all appropriate costs, including the costs incurred for legal defence due to your breach of the rights of third parties. All further rights and damages claims of ours will remain unaffected. You are entitled to provide evidence that we have in fact incurred lower costs.
- 3.6.2. The above-mentioned obligations will only apply if you are responsible for the breach of rights in question, in other words, if you have knowingly or deliberately omitted to exercise due diligence.
- 3.7. You will take the necessary measures to regularly back up the data and content you entered, uploaded and stored on U2 and appropriate to the level of risk and prepare your own backup copies in order to guarantee reconstruction of the data and content in case of the loss of the data and information.
- 3.8. We are technically not able to determine definitively whether a user registered on U2 actually has the identity he claims to have. We cannot therefore accept any guarantee of the correct identity of the users.

4. Instruction on Revocation

4.1. Instruction on Revocation for EU Consumers

Due to their inherent nature, the applications are not suitable for return, so that, in accordance with Section 312(d), Subsection 4, No. 1 of the German Civil Code, there is no right of revocation.

With regard to the agreement on the use of this service, you have, if you are a consumer with your normal place of abode or residence in the European Union, a legal right to revoke this agreement in accordance with the following instruction:

Right of Revocation

You can revoke your willingness to enter into this agreement within 14 days without giving any reasons in text form (e.g. letter, fax, e-mail). The time limit begins after receipt of this instruction in text form, but not before the agreement has been formed or prior to fulfilling our information obligations in accordance with Article 246 § 2 in conjunction with § 1 (1) and (2) of the Introductory Law of the German Civil Code [Einführungsgesetz zum Bürgerlichen Gesetzbuch, EGBGB] or prior to fulfilling our obligations in accordance with § 312g (1), sentence 1 of the German Civil Code [Bürgerliches Gesetzbuch, BGB] in conjunction with Article 246 § 3 EGBGB. To comply with the revocation period it is sufficient to send the revocation in a timely fashion. The revocation must be sent to:

Universal Units GmbH, Uhlandstr. 14, D 10623 Berlin, contact@universalunits.com

Consequences of Revocation

In case of an effective revocation, any services received by the two parties need to be refunded and any benefits derived (e.g. interest) must be returned. You must pay compensation to us to the extent that you have received services and benefits (e.g. usage advantages) but cannot refund or return them or can refund or return them only in part or only in a deteriorated condition. This may cause you to fulfil your contractual payment obligations for the period up to the revocation nonetheless. Any obligations to reimburse payments must be met within 30 days. The time limit begins for you when you send your revocation notice and for us upon its receipt.

Special Notes

Your right of revocation expires prematurely if the agreement is fully fulfilled by both sides on your specific request before you have exercised your right of revocation.

End of Instruction on the Right of Revocation

- 4.2. The above right of revocation does not apply to companies or end-customers who have their habitual residence or domicile outside the European Union.

5. Responsibility for Content

- 5.1. We accept no responsibility of any kind for the texts, content, images, data and/or information or for content on linked external websites entered or provided by you or other U2 users. In particular, we give no guarantee that this content is true, fulfils any particular purpose or can serve any particular purpose.
- 5.2. If you notice or suspect any illegal or non-contractual use of U2, you can report this to us at any time via this email address: contact@universalunits.com.

6. Premium Accounts

6.1. Certain functions are only accessible to users who have registered as PREMIUM users and who pay for PREMIUM Accounts. You will find all the benefits and functions of the PREMIUM Accounts at www.universalunits.com.

6.2. Payment and Invoicing

6.2.1. Payment for using the U2 PREMIUM Accounts is made in accordance with the invoicing conditions to U2-Tax selected by you and is based on the price-list applying when the agreement is signed and on the discounts offered by U2-Tax applying therein which you can retrieve any time at: www.universal-units.com/en/products/vat-check/prices-and-conditions

6.2.2. Prices of applications of third-party providers or external developers are determined explicitly by them.

6.2.3. Charges are due at the beginning of each invoicing period. If you have a subscription, this will be extended automatically until you terminate it and every further payment will be due at the beginning of the new payment cycle.

6.2.4. All charges and prices quoted include the applicable value added tax.

6.2.5. You may only offset invoices against legally determined or undisputed claims or right of retention. You may only assign claims arising from this agreement with our written consent.

6.3. Default of Your Payments

6.3.1. If you are delayed with your payment obligations (including immediately after the first default), we will be entitled to block access to your U2 Premium Account. If you are delayed with your payment obligation to a considerable extent, we will be entitled to terminate the agreement without notice. A considerable amount is defined as the amount of one payment. In this case, you will remain obliged to make these payments.

6.3.2. The amount of damage is to be set higher or lower if we or you are able to prove greater or lesser damage.

6.3.3. We reserve the right to assert further claims for default of payment.

7. Term of Your Licensing Agreement and Termination

7.1. Free Use of U2

7.1.1. The agreement on free use of the U2 apps is concluded for an indefinite period.

7.1.2. You can terminate the agreement at any time by selecting the "delete your account" option in the account settings, thereby deleting your account. On termination, unsecured data will be lost

as we will delete your account completely. We will inform you of this again separately before we delete your account.

7.1.3. We can terminate this agreement in writing with a notice period of two (2) weeks (email will be sufficient).

7.2. Use of PREMIUM Accounts for Payment

7.2.1. Depending on the PREMIUM Account payment method, the agreement is concluded for an indefinite term or for a given fixed minimum term (hereinafter: "Minimum Term Agreements").

7.2.2. Both parties may terminate the agreement at any time. If you change to another PREMIUM Account category, this will not constitute termination. We will simply adapt the conditions of payment and your rights to your new PREMIUM Account category.

7.2.3. Agreements with a minimum term will run until the end of the agreed period and will be extended automatically by the same period if you do not terminate your Account beforehand by deleting it in accordance with No. 7.1.2 or by downgrading it to free use. If you terminate or downgrade a PREMIUM Account, the original agreements will run to the end of the agreed term and will then no longer be extended. Reimbursement of already-paid fees for the current term is not possible.

7.3. In addition, the agreement may be terminated for just cause. Just cause which would entitle U2-Tax to terminate the agreement will be if you breach your contractual obligations, in particular the rules of use described in No. 3.5 of U2 or if you are delayed with your payment obligations in accordance with No. 6.3.1.

8. Liability for Defects

8.1. We are only liable for defects in U2 in accordance with No. 8 provided the impairments are not due to the restrictions in availability (SLA) described fully No. 2.2.

8.2. A defect will always be deemed to exist if the suitability for contractual use is suspended or considerably restricted. If suitability for contractual use is suspended in full, you will be released from paying your charges in accordance with No. 6 until the defect is corrected. If use is partially available, the charges will be reduced to an appropriate level for the period until the defect is corrected.

8.3. You are obliged to inform us in writing or by email immediately of the occurring defect.

8.4. You are not entitled to damages due to a defect to U2 existing when you sign the agreement or occurring thereafter or due to a circumstance for which we are not responsible.

8.5. Further claims and rights and claims and rights other than those explicitly named in No. 8 due to defects to U2 will not be recognised if we are not liable to further compulsory legislative provisions.

9. Liability

Free Use of U2-Nutzung

- 9.1. Our liability for use of the free sections of von U2 is restricted to intention and gross negligence or the absence of a guaranteed characteristic. We will be fully liable in cases of intention; in cases of gross negligence and the absence of a guaranteed characteristic, our liability will be restricted to the typical and foreseeable damage. Any further liability is excluded.

Use of the PREMIUM Accounts for Payment

- 9.2. We will be liable as follows for use of the PREMIUM Accounts made available for payment:
- 9.2.1. Claims by users for compensation will not be recognised. Exceptions are: damages claims by the user for death, physical injury, harm to human health, the breach of essential contractual obligations (cardinal obligations) or liability for other damage resulting from an intently or grossly negligent breach of duty on our part, our legal representatives or assistants. Cardinal obligations within the meaning of these T&Cs are those obligations that make the due performance of this agreement and the achievement of its objectives possible at all and on the compliance of which the user may therefore regularly rely.
- 9.2.2. Where essential contractual obligations are breached, we will only be liable for the foreseeable damage typical of agreements of this nature if this damage was merely caused negligently unless the damages claims by the user are based on death, physical injury or harm to human health.
- 9.2.3. Claims in accordance with the German Product Liability Act will remain unaffected.
- 9.2.4. The restrictions of No's 9.2.1 and 9.2.2 will also apply in favour of our legal representatives and assistants if claims are asserted against these parties directly.

10. Miscellaneous: Final Provisions and Amendments to the Terms and Conditions of Use

- 10.1. The law of the Federal Republic of Germany applies.
- 10.2. If you have no place of jurisdiction in Germany or in any other EU member state, if you have transferred your permanent domicile abroad after these Terms and Conditions of Use become effective or if your domicile or normal place of residence is unknown at the time legal action is brought, the sole place of jurisdiction all disputes arising from this agreement will be the location of our registered offices.
- 10.3. If individual provisions of these Terms and Conditions of Use are or become invalid and/or contrary to the provisions of the law, this will not affect the remaining Terms and Conditions of Use. The invalid provision will be replaced by the parties to the agreement by mutual agreement with a provision which comes as close as possible in law to the commercial purpose of the invalid provision. The above mentioned provision will apply correspondingly in the case of omissions in these provisions.

10.4. We reserve the right to amend and adapt these T&Cs with effect for the future. You can request the currently applicable version of the Terms and Conditions of Use via contact@universalunits.com or retrieve them at www.universalunits.com/en/agb. You will be notified no later than one month before the planned entry into force of the Terms and Conditions of Use by email. If you do not object to the validity of the new Terms and Conditions of Use within one month before they come into force, you will be deemed to have accepted the new Terms and Conditions of Use. We will inform you separately in suitable form about the significance of the one month's notice period, your right to object and the legal consequences of silence. This amendment mechanism does not apply to amendments to the parties' main contractual obligations.