

Terms and Conditions for the Web Shop

1. Scope

Last updated: January 2, 2022

These Terms and Conditions (“Terms”, “General Terms and Conditions”, “Terms of Service”) govern your relationship with Yalmans (the “Software-as-a-Service”) operated by Yalmans GmbH and the with Yalmans Accountants (the “Fiscal Service”) operated by Yalmans Accountants or any related or dominated, affiliated company (“Service Provider”, “us”, “we”, or “our”). Contractual partners can only be entrepreneurs, a natural or legal person or a partnership with legal capacity that acts in the exercise of its commercial or independent professional activity when concluding a legal transaction. Please read these Terms and Conditions carefully before using the Services, in particular the app Y-Tax or any related or supportive assistance (the “Service”) Your access to and use of the Service is conditioned on your acceptance of and compliance with these Terms. These Terms apply to all visitors, users and others who access or use the Service. By accessing or using the Service, you agree to be bound by these Terms. If you disagree with any part of the terms then you may not access the Service.

2. Conclusion of Agreement ^{and subscription}

(1) The operator offers its users SaaS services via the Internet in the area of business software in conjunction with assistance in tax matters in the area of VAT for e-commerce dealers. The object of the contract is the provision of the Operator’s software and service for use via the Internet and the storage of the User’s data (data hosting) as well as the collection, preparation and processing of transaction data for the registration of VAT in the member states of the European Union and for clients domiciled outside the European Economic Area.

(2) Some parts of the Service are billed on a subscription basis (“Subscription(s)”). You will be billed in advance on a recurring and periodic basis (“Billing Cycle”). Billing cycles are set either on a monthly or annual basis, depending on the type of subscription plan you select when purchasing a Subscription. Services that are provided outside of the subscription are also covered by these Terms & Conditions as Individual Services.

(3) At the end of each Billing Cycle, your Subscription will automatically renew under the exact same conditions unless you cancel it or Yalmans GmbH cancels it. You may cancel your Subscription renewal by contacting Yalmans GmbH customer support team.

(4) A valid payment method, including credit card or SEPA direct debit, is required to process the payment for your Subscription. You shall provide Yalmans GmbH with accurate and complete billing

information in particular including company details, full name, address, state, zip code, telephone number, and a valid payment method information. By submitting such payment information, you automatically authorize Yalmans GmbH to charge all Subscription fees incurred through your account to any such payment instruments. The billing entity may differ from the company for which we provide our services and for which we are authorised to represent.

(5) Should automatic billing fail to occur for any reason, Yalmans GmbH will issue an electronic invoice and will try, within a certain deadline date (30 days), to charge your primary payment, secondary or third payment method with the full payment corresponding to the billing amount as indicated on the invoice.

4. Payments

(1) One-Time payments are settled on a consolidated basis at the time the invoice is created. One-off payments are in particular registration fees, pro rata service fees, translation or legal fees, fees for individual services and factually comparable payments.

(2) Recurring payments are automatically collected from the deposited primary payment source on the 1st of each month. Recurring payments are in particular the monthly service fees. The first payment is initiated and collected in the last step of the checkout process.

(3) The monthly service fees are excluded from being offset against unconfirmed refunds by Yalmans of any kind.

(4) In the case of continued payment overdue, Yalmans is entitled to pause the subscription temporarily, to shut it down completely or partially or to terminate it. The customer shall cover all third-party costs resulting from the delay. Yalmans can require the customer to present a valid credit card for the continuation of the contract.

(5) If payment overdue is caused by the fault of the customer (e.g. insufficient funds or return debit note) and results in a temporary suspension of the customer's account which blocks the submissions of the customer in one or more countries, the customer agrees to indemnify Yalmans for any penalties incurred from the time of the payment overdue. A refund of the fines is excluded in that case.

4.1 Payment Methods

The customer is obliged to deposit a valid payment method and observe its validity. We use an internal service for the administration of the billing processes. In connection with the processing of these processes, we do not store any personal data or financial data such as credit card numbers. Our service for billing is classified as an EU-GDPR compliant, PCI DSS and ISO certified and SOC-1/SOC-2 compliant.

4.1.1 Credit Card

We use an external payment processor to process payments to us. In relation to the processing of such payments, we do not store any personal or financial information such as credit card numbers. However, all such information will be shared directly with our third party provider mollie, whose use of your personal information is governed by its Privacy Policy, which can be found at <https://www.mollie.com/de/privacy>

4.1.2 SEPA Direct Debit and other payment methods

We use mollie to process your Direct Debit payments and other payments. More information on how mollie processes your personal data and your data protection rights, including your right to object, is available at <https://www.mollie.com/de/privacy>

4.2 Fee changes

(1) Yalmans GmbH, in its sole discretion and at any time, may modify the Subscription fees for the Subscriptions. Any Subscription fee change will become effective at the end of the then-current Billing Cycle.

(2) Yalmans GmbH will provide you with reasonable prior notice of any change in Subscription fees to give you an opportunity to terminate your Subscription before such change becomes effective.

(3) Your continued use of the Service after the Subscription fee change comes into effect constitutes your agreement to pay the modified Subscription fee amount.

4.3 Refunds

Certain refund requests for Subscriptions may be considered by Yalmans GmbH on a case-by-case basis and granted at the sole discretion of Yalmans GmbH

4.4 Credit and Coupons

Yalmans shall have the right to, in its case, provide promotional and/or discount coupons for its customers. Available credit, in particular from marketing activities or goodwill, can be offset against the services used. A disbursement is excluded. If the customer redeems a promotion voucher with the order there is a minimum contract period of 12 months. In the case of a credit note there is a minimum contract period of 6 months.

4.5 Deferral and provision for payments

Yalmans can postpone the required payment of an invoice until revoked. The customer must submit the request in advance to the customer service in an appropriate manner and will be informed about the granting of the deferral of the invoice. The invoice is then due on the agreed deferred date and is

automatically collected via the customer's primary payment method. The customer is obliged to deposit a valid and chargeable payment method for this purpose.

4.6 Dunning and collection

(1) Any delay in payment shall be subject to collection costs (including reasonable attorneys' fees) and shall bear interest at one and a half percent (1.5%) per month (pro rata for part periods) or at the maximum rate permitted by law, whichever is lower.

(2) If the Customer has established a direct debit, the Service Provider will not debit the account specified by the Customer before three

(3) days have elapsed from the date of invoice.

(3) If the Customer is in arrears with the payment of fees for fifteen (15) days or more, the Service Provider may suspend access to the Application and any related services.

(4) Complaints about invoices must be submitted in writing to muhasebe@yalmans.com within (30) days of the invoice date in conjunction with suitable evidence for the complaint. Invoices will only be issued electronically and made available to the customer via his billing menu within the application software. Customer will be notified via email when a new invoice is issued

(5) After thirty (30) days, the claim plus an administration fee of five (5) percent of the claim, but at least €50 – fifty euros, and the interest accrued since the due date will be automatically forwarded to eCollect AG (Switzerland) or any other collection agency.

(6) All fees of the debt collection service provider incurred by us through the collection increase the total amount at the expense of the client collected by the partner company.

5. Term & Termination

(1) We may terminate or suspend your account immediately, with suitable advance notice and without liability for any reason whatsoever, including, but not limited to, if you breach the Terms.

(2) Upon cancellation, your right to use the Service will immediately cease and we will immediately cease the filing of VAT returns by our tax advisors. Consequences of (partial-) contract termination are in particular final filing in the canceled countries for the current billing period, software account retirement, archiving of tax documents. There may be extra fees for the closing of the subscription based on the "Services & Fees" schedule.

(3) Limited access to the basic functions of the software will continue to be provided after the termination of the Fiscal Service Agreement. If you wish to cancel your account, please contact Customer Service.

5.1 Monthly subscriptions

(1) The contract has a minimum term of one (1) month. The contract can be terminated with a period of notice of four weeks ("notice period") to the end of the current billing cycle provided that the corresponding cancellation is received by Yalmans up to a maximum of one (1) week before the end of the current billing cycle.

(2) Non-refundable setup and/or cancellation fees according to the price/performance list may apply.

5.2 Yearly subscriptions

(1) The contract has a minimum duration of 1 year and is automatically renewed at the end of the contract period.

(2) The contract can only be terminated prematurely as a gesture of goodwill and by a mathematical, pro-rata downgrade to a monthly subscription.

6. Intellectual Property

The Service and its original content, features and functionality are and will remain the exclusive property of Yalmans GmbH and its licensors. The Service is protected by copyright, trademark, and other laws of both the German and foreign countries. Our trademarks and trade dress may not be used in connection with any product or service without the prior written consent of Yalmans GmbH.

7. Links to other websites

Our Service may contain links to third-party web sites or services that are not owned or controlled by Yalmans GmbH. Yalmans GmbH has no control over, and assumes no responsibility for, the content, privacy policies, or practices of any third party websites or services. You further acknowledge and agree that Yalmans GmbH shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with the use of or reliance on any such content, goods or services available on or through any such web sites or services. We strongly advise you to read the terms and conditions and privacy policies of any third-party web sites or services that you visit.

8. Limitation of Liability

In no event shall Yalmans GmbH, nor its directors, employees, partners, agents, suppliers, or affiliates, be liable for any indirect, incidental, special, consequential or punitive damages, including without limitation, loss of profits, data, use, goodwill, or other intangible losses, resulting from (i) your access to or use of or inability to access or use the Service; (ii) any conduct or content of a third party on the Service, including but not limited to data or documents provided through an integration or interface.; (iii) any content obtained from the Service; and (iv) unauthorized access, use or alteration of your transmissions or content, whether based on warranty, contract, tort (including negligence) or any other legal theory, whether or not we have been informed of the possibility of such damage, and even if a remedy set forth herein is found to have failed of its essential purpose.

9. Indemnity

Yalmans releases the customer and defends it against third parties claims that the SaaS violates copyright laws during the SaaS term provided Yalmans is promptly informed of such claim and receives information, adequate support and sole authority to defend or resolve such claim. Yalmans, at its sole discretion and expense, at its own discretion and expense, will: (i) grant the Customer the

right to continue to use the SaaS, (ii) replace the SaaS, or to defend or settle claims related to any breach of SaaS so that it does not become hurtful while offering essentially equivalent functionality; or (iii) if Yalmans determines that the remedies referred to in (i) or (ii) are not economically viable, terminate the SaaS Term as the sole obligation. Yalmans is under no obligation to indemnify and hold the customer harmless to the extent that (i) the alleged infringement is based on infringing information, data, software, applications, services or programs created or provided by or on behalf of the customer; (ii) the alleged infringement is the result of a change by someone other than Yalmans; or (iii) Customer uses the SaaS other than in accordance with these Terms and Conditions or any documentation provided by Yalmans. The customer exempts Yalmans from any claims and defends them against the use of the software or services. (i) that any customer content, including the content provided by the customer for the preparation of VAT reports, infringes or violates the rights of third parties, including, but not limited to, publicity rights, data protection rights, intellectual property, trade secrets or licenses; or (ii) that is due to or in connection with the customer's non-compliance with these terms and conditions.

10. Documentation of Service

Yalmans shall keep track of its activities in a suitable manner, in particular through execution notes and filing process records. The customer consents and Yalmans is entitled, for the purpose of minimizing possible misunderstandings, to automatically record all telephone conversations that the customer has made with Yalmans in the context of and in connection with tax consulting and to store these records for the duration of the service contract and the subsequent legal storage periods. Yalmans takes all necessary measures to otherwise preserve the confidentiality of the spoken word. The customer can object to a recording of the telephone conversation at any time; however, telephone consultation is then no longer possible; in this case, the customer is requested to contact Yalmans by e-mail. The records serve in particular as evidence of the contents of the telephone conversations in the event of complaints or other disputes. In such cases, the retention period may be extended until the matter is finally resolved.

11. Refund of expenses

(1) Expenses which are directly connected to the services of Yalmans and which can be proven to have been caused by the fault of Yalmans can be reimbursed by means of a service request based on an individual examination.

(2) The prerequisites for this are (1) The penalty concerns a situation which arose within the contract period (2) There is a direct causal connection with the services of Yalmans. (3) The penalty is due to our direct fault. (4) The penalty has already been paid by the customer in due time and the payment has been proven with a payment receipt. (5) The client has no outstanding payments for services.

(3) The partial or complete reimbursement is exclusively at the discretion of Yalmans.

(4) Due to missing documents which were not available due to the fault of the customer or tax office delays in processing, delays in the submission of VAT registrations may occur and additional fees and penalties may be incurred. These additional payments shall be at the expense of the client.

(5) If an active or former client has applied for a refund for an urgent penalty, the client must ensure that Yalmans has unrestricted access to all necessary documents for the processing of the refund and

can enforce this against third parties (subsequent providers) by means of a power of attorney and other suitable measures. The necessary scope of information is the responsibility of Yalmans.

12. Incorporation of the schedules

The Schedules and Annexes attached to this Agreement are incorporated herein and shall be considered a part of this Agreement for all purposes.

- Agreements
 - Software-as-a-Service Agreement
 - Fiscal Services Agreement
 - Data Hosting and Management
- Schedules
 - SLA Customer Service: Freemium Clients
 - SLA Customer Service: Subscription Clients
 - Services & Fees
 - Partnership Schedule

13. Change of the framework of contract execution

Changes in the legal or technological environment in which the contract is performed do not constitute an extraordinary reason for termination or a basis for claiming reimbursement for services already paid for. The customer's contractual payment obligations shall remain unaffected even after the change has occurred until revoked. Page 7 Any changes in the legal status of a customer or in the legal requirements applicable to him may lead to additional costs for permanent VAT compliance. All services required to maintain VAT compliance as a result of the change in the legal status of the customer are not included in the monthly package price. Additional fees may be charged for representing and assisting the client, depending on the client's status.

14. Warranties

Each party warrants that (i) it has the right and power to enter into these Terms and Conditions, and (ii) it will comply with any applicable laws and regulations pertaining to these Terms and Conditions. Yalmans guarantees that the provision of the SaaS and the associated services will be carried out professionally in accordance with recognized industry standards.

15. Disclaimer

Your use of the Service is at your sole risk. The Service is provided on an "AS IS" and "AS AVAILABLE" basis. The Service is provided without warranties of any kind, whether expressed or implied, including, but not limited to, implied warranties of merchantability, fitness for a particular purpose, non-infringement or course of performance. Yalmans GmbH its subsidiaries, affiliates, and its licensors do not warrant that a) the Service will function uninterrupted, secure or available at any particular time or location; b) any errors or defects will be corrected; c) the Service is free of viruses or other harmful components; or d) the results of using the Service will meet your requirements.

16. Force Majeure

Apart from the client's obligation to pay Yalmans, neither party shall be liable for the non-performance of its obligations under these terms and conditions if prevented from doing so by one or more causes beyond their control, including, but not limited to, force majeure, failure of suppliers to carry out, delays in official authorities, fires, floods, storms, epidemics or quarantine restrictions, earthquakes, riots or civil unrest, strikes, war and restrictions on government property or other property. Embargoes, weather conditions or failures of Yalmans subcontractors or suppliers.

17. Governing Law

These Terms shall be governed and construed in accordance with the laws of Germany, without regard to its conflict of law provisions. Braunschweig is agreed as the place of jurisdiction. Our failure to enforce any right or provision of these Terms will not be considered a waiver of those rights. If any provision of these Terms is held to be invalid or unenforceable by a court, the remaining provisions of these Terms will remain in effect. These Terms constitute the entire agreement between us regarding our Service, and supersede and replace any prior agreements we might have between us regarding the Service. Contract language is exclusively English. Existing translations serve only as a non-legally binding source of information. Clients can therefore under no circumstances refer directly to any translation.

18. Changes

We reserve the right, at our sole discretion, to modify or replace these Terms at any time. If a revision is material we will try to provide at least 30 days notice prior to any new terms taking effect. What constitutes a material change will be determined at our sole discretion. In the case of exclusive announcement via e-mail, the new terms of use shall become effective at the time of which will be communicated to you in the e-mail and you have the right to amend the GTC within a period of one month. The customer is entitled to object to the amendment in writing within one month of receipt of the notification of amendment, otherwise the amended conditions will be accepted by the customer by agreement. By continuing to access or use our Service after those revisions become effective, you agree to be bound by the revised terms. If you do not agree to the new terms, please do not continue using the Service and contact our customer service. Changes to the supplementary schedules can be made without explicit notification, insofar as this is operationally necessary and not to the disadvantage of the customer. These changes take immediate effect and can be retrieved online in the history log.

Service Agreement:

1 Subject of the Contract

With this Agreement, the Commissioner has authorized the Commissioned Person to advise and support the following decisions/programs and projects.

The powers of the Assigned under this contract are limited to the transactions specified in the main elements of the Contract in Germany, and a written agreement of the parties is required for any other transaction, including transactions in other countries.

The main elements of this Agreement are:

- Pre-processing of accounting and tax consultancy for Germany
- Declaration and import of the accounting made on the occasion of a sworn accountant

Refund of VAT after set-off

- Power of attorney, authority to receive documents, Office address and office work (letters and accounting)

-Threshold Limits EU VAT Compliance*

-Included in our service: Amazon Europe, Ebay, Etsy, Real, Otto, Zalando, Shopify

*Threshold Limits -One Stop Shop- method

All Threshold Limits reduced to 10,000 Euros. Thus, as long as you do not keep stock in other EU Countries, VAT registration will not be required. With your German VAT number, we will be able to perform VAT of all other countries through your German VAT registration. If the annual gross 10.000 Euro limit is exceeded in any EU Country, Amazon will intervene and purchase the product from you in every sale for that Country and appear as a seller in that Country.

Caution: This Information has been transmitted by Amazon.

This is not valid in other marketplaces. If you sell more than 10,000 Euros in any EU country over Germany, VAT registration, monthly accounting and declaration or OSS (ONE-STOP-SHOP) service offered by us can be preferred in that country.

§ 2 Pricing

Product:

Price: EUR 1,188 net per year (99 € x 12 Months), VAT free. Germany

(Standard chartered accountancy)

or

Net 249 Euro per month, without VAT. Germany

(Professional chartered accountant)

Payment: In annual invoicing (STANDARD), VAT is invoiced to the customer as of the date of occurrence and the payment must be sent to us within 3 working days. The recipient of the invoice is the Turkish company in Turkey.

For monthly invoicing (PROFESSIONAL):

Invoice is issued at the end of each month, until the 7th of the following month,

The recipient of the invoice is the Turkish company in Turkey

If the payment is not made, the tax declaration cannot be made, which means that the German Tax Office you are affiliated with will issue an estimated tax payment on your behalf and add an extra penalty amount because the declaration is not made, Yalmans is not responsible for this. The correction of this penalty is 149 Euros in addition to your monthly accounting, excluding the penalty amount.

NOTE:

*Standard: The amount to be paid to the sworn tax consultant during the tax audit is 120 Euro per hour (Tax Offices put companies into tax audits every 1-2 years at certain intervals. This audit must be done with sworn tax consultants.) On the condition of getting an appointment, by phone or by mail Includes consulting service.

*Professional: No additional fee will be paid during the Tax Inspection. (The amount to be paid to the sworn tax consultant during the Tax Inspection is 120 Euro per hour (Tax Offices put companies into tax inspection at certain intervals every 1-2 years. This inspection must be done with sworn tax consultants.)

NOTE:

As you know, your tax returns in Germany are declared to the German Tax Offices (Finanzamt) through us. If your tax returns are not filed on time, Amazon will be notified via VAT ID Document and your Amazon Account will be suspended. After such a situation, it is difficult to reactivate your Amazon account. At the same time, there is a high probability that you will be under control due to

late declarations by the German Tax Offices. In order to avoid such situations, it is recommended that you pay the Monthly/Annual Accounting fees regularly. Otherwise, your declarations will not be submitted, so the German tax office can estimate VAT. And as a result, VAT debt may arise for the products you do not sell. The correction of this situation is additionally 149 €

NOTE: The day on which the monthly (PROFESSIONAL) accounting fees must be paid is the 7th of the month following the invoice date at the latest.

If this payment is delayed, the failure to issue the declarations can result in additional costs due to delays in many official procedures.

formation and disruption of business. If the payment day, which is the 7th of each month, is delayed, 25 euros will be reflected on the invoice.

One-Time Expenses:

Backward Statement: Zero Backward Statement service for your Amazon and other sales platform accounts created before VAT registration is 49 Euros per month. If the sale has occurred, the retroactive declaration service is 99 Euros per month.

§ 3 Place and Time of Service

Determining the working place and working time is under the responsibility of the assigned person.

§ 4 VAT, VAT ID and EORI process

As a result of the supply of the necessary documents and the payment, the application process begins. Refer

The delivery time is determined as 3 weeks on average. (For companies applying through the UK, this process may take 30-35 working days). This period may be stretched due to pandemic conditions, German holiday processes and reasons that may be delayed by the tax office. In this contract, Yalmans may promise the average duration, but does not undertake it. If the result is not received until maximum 20 working days from the contract date, the German tax office will be contacted and the necessary information will be sent to the customer. Yalmans is not responsible for the VAT approval of the German tax office. When the tax office requests extra documents, the customer will be contacted immediately.

§ 5 Co-operative Obligations of the Commissioner

The assignor has the obligation to provide the documents and information required for the work of the assigned person in a timely manner and to inform them about all transactions and details. This

includes the documents, transactions and details related to the subject that emerged during the working period of the appointed person.

The Assigner must submit the invoices and monthly statements of the sales he has made in non-Amazon marketplaces (Zalando, Otto or Own Website) to the Assigned so that he can regularly and accurately create and declare them to the German Tax Office.

In line with the request of the commissioner, the information and documents, documents and verbal explanations submitted to him will be approved in writing by the commissioner.

Important documents, such as invoices, must be kept for at least 10 years by the commissioner.

§ 6 Obligation of Confidentiality, Data Protection

The commissioner is under the obligation to protect the confidentiality of the information obtained while working for the commissioner's work, whether it is about the commissioner himself or his job, unless the commissioner has lifted the commissioner's obligation to keep secrets.

The assignee is obliged to use or make use of the personal data entrusted to him while carrying out his work, only within the limits drawn by this contract. This data must be deleted immediately after the end of the contract. If a third person is required to be assigned for this job, the same obligation should be imposed on this third person by the person appointed.

§ 7 Term of Contract / Termination

1. The contract has an effect with the signing of the signature and has an indefinite duration.
2. The minimum contract period is 6 months. At the end of 6 months, the Parties, with 4 weeks' notice, has the right to terminate the contract.
3. In order for the termination to be valid, it must be made in writing/email.
4. Cancellation Service (VAT and Customs) 150 Euros per VAT Nr for one time Germany.

. (Professional-Package) If the accounting fee is not paid for more than two months, this contract service buyer

may be terminated by the Company without restriction for any period or reason. With this process, the accounting

Debt to be formed in the Tax Office as of the month in which the fee is not paid and the debt to be formed by the Tax Office

Yalmans is not responsible for the estimated tax fee. Correction is excluded from the monthly payments.

It is 149 €. The penalty payment cannot be corrected, it has to be paid by the obligated party.

§ 8 Storage and Return of Documents

The assignee is obliged to keep the business records and operating documents made available to him duly, especially in a way that cannot be accessed by a third party. The documents made available for use will be returned to the party of the contract upon request during the term of the contract, and after the expiration of the contract, without the need for a request.

§ 9 Other Rights / Exemption from Liability

With the payment of the agreed fee in this contract, all the contractual claims and rights of the commissioner against the commissioner are fulfilled. The assignee will make the taxation of the paid wage himself.

The assignee assumes no responsibility for the information provided in connection with this contract to be complete, accurate and up-to-date in any case.

Value added tax (MwSt) and withholding (Vorsteuer) tax return, the contractor and his tax adviser must submit all necessary documents to Yalmans on time. The obligation to pay the value added tax to the German tax authorities lies with the employer. As of 01.07.2021, the VAT amount arising from the sales of B2C marketplaces will be forwarded to the German Tax Office on behalf of the seller. The seller is obliged to follow up and transmit the VAT amount in sales outside the B2B or Marketplace, after the declaration to be submitted. In this context, the contractor is under no circumstances responsible for paying taxes to the German tax authorities. In this contract, the person appointed (Yalmans-Yusuf Yalman) is not responsible for the taxes and declarations to be paid to the Turkish authorities.

§ 10 Final Contract Terms

Changes and additions to this contract must be made in writing. Change the terms of this rule and stay is also valid for.

Apart from these, verbal agreements are null and void.

The fact that individual provisions of this contract are or will be invalid shall not affect the validity of the remaining provisions of the contract. The parties to the contract shall replace the invalid provisions with another provision that is acceptable and suitable for economic interest.

In the case of Stamp Duty, the Commissioner is responsible.

The courts of Braunschweig/Germany are competent.