

Manufacturer of
POS system: orderbird AG
Company address: Ritterstraße 12-14, 10969 Berlin
VAT ID no.: DE276722316
Commercial
register number: HRB 134011
POS type: orderbird POS is an iPad point of sale system based on a Mongo database and is a type 3 POS system

1. Entering orders and billing

After confirming the order by clicking "Finish", articles that have been registered are documented in the journal as booked articles, entered completely, correctly and on time, and at the same time an order receipt is generated. The article/data record is automatically assigned a Universally Unique Identifier (UUID) and subsequently this data record can no longer be deleted with our software. This identifier is used to ensure both the storage of the complete and correct registration and its retrieval.

Immediate cancellations are not considered relevant as the information pertaining to the booking was not communicated - and therefore no booking is considered to have taken place. If the article is cancelled after the completion of the ordering process however, the record remains stored in the electronic journal. If this article is cancelled, this is also noted in the journal with a cancellation entry.

Journal entries for each operation, including a reference to items ordered, are generated for additional operations such as cancelling, discounting or charging for articles. This results in a complete and 100% documented history of all business transactions from the order to the invoice in daily operations. As soon as the terminal is online, all its journal entries are transmitted directly to the server and stored there without interruptions.

To provide additional control mechanisms, the POS system assigns unique invoice numbers per shift and terminal. Even if no invoice is printed, one will be archived electronically which can be retrieved at any time. Invoices from previous shifts can be found on the my.orderbird.com management platform, to which the POS system must be connected.

When an invoice is re-opened, all the items in the invoice are counter-booked and re-booked. This operation is also fully documented in the journal and directly synchronized in the Mongo database on my.orderbird.com.

2. Daily closing

To complete the daily closing of orderbird POS, it is absolutely necessary to first synchronize the journal on the server. The daily closing is then generated on the server and documented with a consecutive Z number. This guarantees the completeness of the journal on the orderbird company server and thereby the unalterable storage of the journal and with it all of the transactions in the POS system.

The Z report contains the following information:

- Company name and address
- Time created
- Time period
- Z counter
- Total sales
- Sales per user
- Sales by type of payment
- Taxes
- Cancellations
- Discounts

3. Security features

How can it be guaranteed that a data record is not amended or deleted using another program?

The fact that we only supply the POS user with his daily closing report after the data has arrived on our server ensures that this cannot be deleted or amended. Even if the data should be deleted, its consistency can be checked and logged on our server. Once the data has been stored on our server, it can no longer be changed by the client. Data is only provided in a processed form for analysis on my.orderbird.com.

All reports, exports and evaluations are created on our server and are thereby completely protected against manipulation.

The only procedure for deleting data is by deleting the POS system in offline mode. The fact that the Z reports are not then available means this type of fraud will also come to light immediately.

On the basis of the previously described technical and logical conditions of the POS software, we fulfil the criterion of the regulation (point 3.7) from the expert opinion of the Specialist Commission

for Data Processing of the Chamber of Chartered Accountants on the regularity of IT accounting (KFS-DV 1), which states that:

"IT accounting must ensure that bookings can be displayed in both temporal order (journal function) as well as in material order (accounts function). The logical storage of booking records in an IT accounting system need not follow a particular order criterion, provided that the IT-accounting system provides sorting functions with which the required order can be established at any time." Subsequently, point 5.1.2 of the new Checkout Directive is also complied with and thereby the criterion of regularity fulfilled in accordance with §§ 131, 132 BAO (Federal Fiscal Code). The orderbird company develops and sells type 3 POS systems.

4. Data export

The data export (GDPdU) contains the following files:

- Journal with all chronologically documented transactions
- Cancellations
- Invoices generated
- Items ordered
- Payments
- Taxes
- Items invoiced
- index.xml
- gdpdu-01-09-2004.dtd (XML definition for index.xml)

This export can be provided at any time for a specific period of time.

We recommend that this data is transmitted directly from my.orderbird to the auditor by e-mail.

The user of the POS system can initiate this in my.orderbird. This ensures that data cannot be manipulated between downloading and forwarding to the auditor.