

## **VLOG Licence fee schedule**

Effective as of  
01 January 2021

### **A. General**

Licence fees are subject to VAT.

#### **Costs under the VLOG Integrity Programme**

Costs for Integrity Audits shall be borne by the business audited if violations are found or if the audit is due to a corrective action. Costs are calculated based on the following flat fees:

- The daily rate for an auditor (including travel expenses): €1,500
- The hourly rate for preparatory and follow-up work by VLOG head office employees: €100

### **B. “Ohne GenTechnik” seal**

The basis for calculating the annual licence fee for use of the protected “Ohne GenTechnik” trademark is the turnover of products licensed under and labelled with “Ohne GenTechnik”.

VLOG e. V. shall be informed of the annual turnover of products licensed under and labelled with “Ohne GenTechnik”. The following turnover calculation applies:

- Net revenue from the sale of products by sub-licensee.
  - For manufacturers this is generally the sale to food retailers
  - For retailers this is generally the sale to consumers
  - For direct sellers this is usually the sale to consumers

#### **1. For existing agreements**

This section applies to sub-licensees who, as of 31 December of the previous year, already have a sub-licence agreement with VLOG e. V.

Sub-licensee shall give VLOG e. V. the following information in writing before January 31 of a given year:

1. Turnover figures of the previous calendar year, per labelled product.
2. Conservative turnover forecast for the current calendar year, per product labelled and to be labelled.

Exceptions to reporting of product specific turnover can be approved by VLOG upon informal request with a reason.

VLOG will determine an amount for an advance payment of the licence fee for the current year on the basis of the turnover forecast. In the following year the licence fee will be determined based on the actual turnover figures of the previous year and offset against the instalments. This may result in a credit or debit balance for the sub-licensee.

Products that are to be newly labelled in the course of the year are to be included in the turnover forecast to the extent sales can be forecast. In the case of a clear increase of turnover in the current year that was not forecast in January, further instalments may become due during the year.

After expiry of the deadline and the third reminder to provide a turnover forecast, VLOG can make its own turnover forecast for the current year based on the actual turnover or the turnover forecast for the previous year, increased by 10%, and invoice for it.

Sub-licensees can also make active use of this simplified turnover forecast and informally notify the VLOG head office of this in writing.

## **2. For new agreements**

This section applies to applicants for a sub-licence who do not yet have a sub-licence agreement as of 31 December of the previous year.

Before issuance of a licence the sub-licensee shall provide a conservative forecast regarding the expected annual turnover per product to be labelled. Further products to be labelled throughout the year are included in the forecast. VLOG will determine an amount for an advance payment of the licence fee for the current year on the basis of the turnover forecast. In the following year the licence fee will be determined based on the actual turnover figures of the previous year and offset against the instalments. The sub-licensee has until 31 January of any given year to inform VLOG of turnover figures for each registered product for the previous calendar year. This may result in a credit or debit balance for the sub-licensee.

## **3. For terminated agreements**

This paragraph applies to sub-licensees whose sub-licence agreement with VLOG e.V. has been terminated.

Three months after the end of the licence period, or the period in which licensed products are sold out, the sub-licensee shall give VLOG e.V. written notification of the turnover figures for each labelled product for the period during which the seal was used in the relevant calendar year. If the licence period or the sell-out period ends after 1 November, the sub-licensee shall give VLOG e.V. written notification of the turnover figures for each labelled product for the period during which the seal was used in the relevant calendar year no later than 31 January of the following year.

After expiry of the deadline and the third reminder to provide the final turnover report, VLOG can make its own final estimate for the relevant period based on the most recent turnover calculation, increased by 10%, and invoice for it.

## **4. Use of the seal abroad**

The charge for the use of the original "Ohne GenTechnik" seal or a translated version outside Germany is identical to the charge for its use in Germany. Turnover in markets outside Germany shall be reported in the same manner as turnover in Germany.

## **5. Licence fees**

Based on the turnover of products labelled "Ohne GenTechnik", a percentage-based licence fee will be due that depends on the turnover figure according to the following table. The licence fee is degressively proportional to an increasing turnover.

Please note that the scale only concerns turnover included in the respective category and does not apply to a sub-licensee's entire turnover (see sample calculations below).

<b>Category</b>			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Turnover with "Ohne GenTechnik" products in net euros	<b>from</b>	0	1 million	5 million	20 million	50 million	100 million	200 million	400 million	800 million
	<b>to</b>	1 million	5 million	20 million	50 million	100 million	200 million	400 million	800 million	> 800 million
Licence fee in % of turnover		0.035	0.032	0.029	0.026	0.023	0.020	0.017	0.015	0.013

The invoices for payment are generated automatically. Minor deviations may occur in the calculation of the amount. This is due to the algorithm's rounding rules and, unfortunately, is unavoidable. The deviations are always equal to less than 0.01 percent. With turnover of 100,000,000.00 euros, for example, the calculation results in the amount of 25,281.62 euros instead of 25,280.00.

## **6. Minimum licence fee**

The minimum licence fee is €50. The full amount of this fee will be charged even if the seal is used for only part of the year. The minimum fee is due even if the licensee reports turnover of €0.00 for the calendar year to be billed for.

### **Sample calculation 1**

Sub-licensees with an annual turnover of 39 million euros for products labelled with "Ohne GenTechnik":

<b>Turnover in euros</b>	<b>Turnover difference in euros</b>	<b>Licence fee rate in percent</b>	<b>Licence fee in euros</b>
From 0 to 1 million	1 million	0.035	350
From 1 to 5 million	4 million	0.032	1,280
From 5 to 20 million	15 million	0.029	4,350
From 20 to 50 million	19 million	0.026	4,940
<b>Total</b>			<b>10,920</b>

### **Sample calculation 2**

Sub-licensees with an annual turnover of 127 million euros for products labelled with "Ohne GenTechnik":

<b>Turnover in euros</b>	<b>Turnover difference in euros</b>	<b>Licence fee rate in percent</b>	<b>Licence fee in euros</b>
From 0 to 1 million	1 million	0.035	350
From 1 to 5 million	4 million	0.032	1,280
From 5 to 20 million	15 million	0.029	4,350
From 20 to 50 million	30 million	0.026	7,800
From 50 to 100 million	50 million	0.023	11,500
From 100 to 200 million	27 million	0.020	5,400
<b>Total</b>			<b>30,680</b>

## **7. Calculation of turnover for beekeepers**

Alternatively, beekeepers with up to 100 colonies can also report the number of colonies instead of their turnover.

## **8. Creation of reserves and remittance of license fees:**

The VLOG Board has set itself the goal of creating reserves amounting to 50% of annual expenses. If VLOG earnings exceed this amount by 50,000 euros or more, licensees will receive a refund.

The amount of the refund is proportional to the amount of licensing fees paid. The following are excluded from receiving refunds:

- Businesses that did not submit their final turnover report for the past year, even after the expiry of the third reminder period.
- Businesses whose most recent licence fee calculation is based, in whole or in part, on “Ohne GenTechnik” turnover that was generated without a valid sub-licence agreement.
- Amounts of less than €10 per licensee.

The tax burden shall not be factored into the calculation of expenses and VLOG earnings. The refund will be posted in the previous year. The reserves used to calculate a potential refund are composed of the values specified in the annual report under “Reserves” and “Association capital”.

### C. “VLOG geprüft” Seal

Annual licence fee for using the seal in euros, based on the yearly total sales<sup>1</sup> in euros

Licence fee for “VLOG geprüft” seal	Category	1	2	3	4
	Total sales in million euros	< 5	≥ 5 < 50	≥ 50 < 100	≥ 100 < 200
	Licence fee in euros / year	290	440	590	880

Licence fee for “VLOG geprüft” seal	Category	5	6	7
	Total sales in million euros	≥ 200 < 500	≥ 500 < 1,000	≥ 1,000
	Licence fee in euros / year	1,170	2,350	To be agreed

The licensee shall check each year, after receipt of the invoice for use of the seal, whether it is classified in the correct fee category, to be sure the classification is up to date. Divergences shall be reported to the VLOG head office within one month of receipt of the invoice.

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<sup>1</sup> Total of all sales of the whole company (all departments, not only feed) in the previous fiscal year