

COOKIE POLICY

In accordance with article 13 of Italian Legislative Decree no. 196/03, "Regulation for the protection of Personal Data" (hereafter simply "Regulation"), this information segment explains what cookies are and details the various kinds of cookies present in the website <http://www.frstax.it> (hereafter simply "Frstax.it").

Cookies are small text files sent to and registered on the computer or mobile device of each user who visits the website. These are then retransmitted to the same sites at the following visit. Cookies allow a website to remember and represent specific actions and preferences tailored to each user (for example a login, preferred language, font size, display settings, etc.). This means these features do not have to be selected again when the user returns to the same website or surfs different pages available on it.

Therefore cookies are used to perform computer authentication, monitor visits and warehouse information about the users who access a given website, and can also contain a unique identifying code that makes it possible to keep track of all user experiences on the website, whether for statistical purposes or for advertising. While navigating a website, the user may receive cookies from websites other than the one he or she is visiting via computer or mobile device (these are referred to as "third party cookies"). Some activities may be impossible to perform without the use of cookies, which in some cases are therefore considered technically necessary for the operation of the website.

There are various types of cookies, employing different characteristics and functions. Some of these may remain in a user's computer or mobile device for different periods of time: "session cookies" are automatically deleted when the user closes his or her browser; "persistent cookies" remain on the user's device until a predetermined date.

Current Italian legislation does not always require express user consent for the use of cookies. In particular, it does not require consent for the use of "technical cookies," i.e. cookies employed for the sole purpose of transmitting a communication over an electronic communications network; or as strictly necessary to provide a service explicitly requested by the user. In other words, technical cookies are essential for the proper functioning of a website or to perform tasks requested by the user.

According to Italy's Authority for the Protection of Personal Data¹, the following are among the list of technical cookies that do not require consent for use:

- › Analytics Cookies, when used directly by the site operator to collect aggregate information about the number of users and how they visit the site;
- › Navigation or Session Cookies (used for authentication, to make a purchase, etc.);
- › Functionality Cookies, which permit the user to adjust his or her browsing experience based on a series of set criteria (for example language, products selected for purchase, etc.) in order to improve service.

However Italian law forbids Profiling Cookies - i.e. those designed to create user profiles that third parties can use to send tailored advertising messages in line with the preferences demonstrated by the user during Internet browsing - to be used without the user's express consent.

WHAT COOKIES ARE USED ON FRSTAX.IT?

Google Analytics Third Party Cookies

Frstax.it uses the web analysis service provided by Google Inc. in order to obtain aggregate statistical information that is useful for evaluating use of the website and the activities users conduct on it. Google stores the information collected by these cookies on servers that may or may not be located in the United States. Google reserves the right to transfer the information gathered by its cookies to third parties where required by law or if the third party processes information on its behalf. Google will not associate your IP address with any other data held by Google in order to obtain a more detailed user profile. Additional information on privacy policies and/or how to refuse or delete this type of cookie is available at the following URL: <http://www.google.com/analytics/learn/privacy.html?l=CZ>.

Each user can selectively disable Google Analytics processes by installing the opt-out component supplied by Google onto his or her browser. Please refer to the following link in order to disable the collection of data by Google Analytics: <https://tools.google.com/dlpage/gaoptout>.

Frstax.it does not use any Profiling Cookies.

HOW CAN I CHECK THE STATUS OF COOKIES ON MY DEVICE?

You can check and/or verify cookies at any time. For additional information, please visit www.aboutcookies.org. You can delete cookies already present on your computer and set most browsers to block their installation. Please note: in the event you select this option, you will need to manually change some preferences every time you visit the site, and some services and/or certain features may be rendered unavailable.

(1) For further information, please consult the general Italian regulation [Individuazione delle modalità semplificate per l'informativa e l'acquisizione del consenso per l'uso dei cookie](#) - 8 maggio 2014, or "Identification of simplified procedures for the information and acquisition of consent for the use of cookies," of 8 May 2014.