

Data processing agreement

Data controllers

Reference: GDPR-DOC-APDRT

Version: 2.0

Date: 10/08/2025

Classification: Available to signatories and Supervisory authorities

GDPR - Organisational measures

1 - Parties and Points of Contact

1.1 - Data Controller: The entity or taxable person in the exercise of professional duties who processes data in accordance with instructions provided by the Sub-contractor during the negotiation and/or acquisition proposal. For the purposes of this Data Protection Agreement (DPA), the Subsequent Sub-contractor is:

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The point of contact for all questions relating to personal data protection, this agreement, and possible personal data breaches is:

- Role
Email | Telephone

1.2 - Sub-contractor: The entity that processes the data necessary for the invoicing process on behalf of the data controller. For the purposes of this DPA, the Sub-contractor is:

- Moloni Unipessoal, Lda.
Av. José Malhoa, No. 2 - Tardoz, Edifício Malhoa Plaza, Escritório No. 1.5, 1070-325 Lisboa
VAT number - 513 321 527

The point of contact for all questions relating to the protection of personal data, this agreement, and possible personal data breaches is:

- Data Protection Officer
dpo@moloni.pt | (+351) 211 450 112

2 - Introduction

2.1 - Both Parties confirm that the signatories have sufficient powers to enter into this DPA. This Agreement will form part of and govern the processing of personal data linked to the main service contract established between the Parties, the main purpose of which is:

- **The issuance of fiscally relevant documents and underlying support and information organisation operations.**

2.2 - The Sub-contractor undertakes to contribute to the Data Controller's privacy framework in a reasonable manner and in accordance with this document, to enable the Data Controller to be transparent with its own customers, in accordance with the requirements of applicable privacy legislation. As part of this, the Sub-contractor confirms that i) it is aware of the obligations of a Sub-contractor under the GDPR, ii) how this affects the development of its own business, and iii) that it must include compliance with the General Data Protection Regulation (GDPR) in the execution and delivery of the service it provides, in accordance with this document, and paying particular attention to the provisions of Articles 25, 28, 30, and 32 to 36, all of the General Data Protection Regulation.

3. Scope

3.1 - This agreement governs the data processing carried out by the Sub-contractor under the subscription of the Data Controller (Moloni ON customer) and highlights how the Sub-contractor must ensure data privacy through the adoption and implementation of technical and organisational measures that also evidence compliance with the applicable regulations, in particular the GDPR.

3.2 - The data processing carried out by the Sub-contractor has the exclusive purpose of providing a service that contributes to the main purpose referred to in 2.1. The Sub-contractor undertakes not to process the data included in this contract for any purpose outside the scope of the service to be delivered.

3.3 - The parties also agree that this document takes precedence over other provisions that have been established under other service agreements or data protection agreements that may have existed between the parties. This agreement will be valid as long as the contract with the main service purpose remains in effect.

4 - Obligations and Rights of the Data Controller

4.1 - The Data Controller has the legal authority to process and disclose to the Sub-contractor and, where applicable, to additional sub-contractors that may become necessary, all Personal Data necessary for the intended processing.

4.2 - The Data Controller is also responsible for controlling the accuracy, integrity, content, reliability, and lawfulness of the Personal Data disclosed to the Sub-contractor.

4.3 - The Data Controller also assumes the duties of providing information to the Data Subjects and to the authorities regarding the processing of Personal Data in accordance with mandatory data protection legislation.

4.4 - When using the services provided by the Sub-contractor under the Service Contract, the Data Controller will not communicate any Sensitive Personal Data to the Sub-contractor unless this is explicitly agreed in Annex A of this agreement.

5 - Obligations of the Sub-contractor

5.1 - The Sub-contractor will only process personal data on behalf of and in accordance with the Data Controller's instructions, which are written in the Terms of Use and this agreement. It can be inferred from these documents that data processing will be carried out within the limits of the law and other applicable regulations, to fulfil all obligations arising from the Terms of Use subscribed to at the beginning of the commercial relationship, as stipulated by the rules and principles of operation for the regular use of the sub-contractor's service, and also in accordance with the specifications of this agreement.

5.2 - If the Sub-contractor has or becomes aware that data processing activities infringe the GDPR or other applicable privacy legislation, it must notify the Data Controller of these possible data privacy breaches.

5.3 - The categories of Data Subjects and Personal Data subject to processing under this agreement are described in Annex A of this agreement.

5.4 - The Sub-contractor will ensure the confidentiality, integrity, and availability of Personal Data in accordance with the standard and requirements provided for in Article 32 of the GDPR and other applicable privacy legislation. The Sub-contractor will carry out its activities in accordance with systemic, organisational, and technical measures adopted to ensure an adequate level of security, taking into account the state of the art and the cost of implementation relative to the risk represented by the processing activities.

5.5 - The Sub-contractor must assist the Data Controller in implementing security measures through appropriate technical and organisational measures in fulfilling its obligations and,

indirectly, to fulfil the obligations of the data controller (Moloni ON customers), under the terms of the applicable privacy legislation. This assistance is particularly relevant in the case of requests from data subjects to exercise their privacy rights in accordance with Chapter III of the Regulation, or in other privacy compliance matters in accordance with the GDPR, particularly with regard to the requirements described in Articles 32 to 36 of the GDPR.

5.6 - If the Data Controller requires additional information or assistance on security measures, documentation, or other forms of information about how the Sub-contractor processes Personal Data, and such requests exceed the standard information provided by the Sub-contractor to comply with applicable privacy legislation, a specific request must be made, which will be analysed on a case-by-case basis, taking into account the requested data categories and the implications they may have on the company's proprietary processes. For the processing of these requests for supplementary information, a processing fee may be applied, with prior notice, the value of which is calculated based on the allocated resources.

5.7 - The Sub-contractor and its team will ensure confidentiality regarding Personal Data subject to Processing in accordance with the Contract. This provision also applies after the termination of the Contract by the Data Controller and to employees working for Moloni, regardless of their length of service and the employment relationship established.

5.8 - The Sub-contractor, by notifying the Data Controller without undue delay, will enable the Data Controller to comply with the legal requirements relating to the notification of data authorities or Data Subjects about data privacy incidents that may occur. Furthermore, the Sub-contractor will, to the extent that it is appropriate and lawful, notify the Data Controller about:

- i) requests for the tracking of Personal Data received from a Data Subject;
- ii) requests for the disclosure of Personal Data from duly identified and justified law enforcement or judicial authorities.

5.9 - The Sub-contractor will not respond directly to requests from personal data subjects unless authorised to do so by the Data Controller. The Sub-contractor will not disclose Personal Data transmitted to it, except where compelled by law, such as through a court order or similar warrant whose justification is understood to be valid.

5.10 - The Sub-contractor does not take on the inherent risk of the Data Controller's use of third-party integrations intended for process automation through the API provided by the Sub-contractor. The reliability of this type of integration is only guaranteed when it comes to proprietary solutions.

5.11 - The Sub-contractor may process Personal Data of users and about the use of the service by Data Controllers when this is necessary to obtain feedback and improve the service. The Data Controller grants the Sub-contractor the right to use and analyse aggregated activity data

associated with their use of the Service for the purpose of product optimisation and improvements or as a way to improve the delivery of the service, and also to enable the Sub-contractor to create new features and functionalities for later incorporation into the product and/or in new versions. In this context, Moloni will be considered a Data Controller and will fall outside the scope of this agreement.

5.12 - By using the service, the Data Controller will add data to the Software — the customer data — and acknowledges, without objecting, that the Sub-contractor may use the Customer's Data in an aggregated and anonymised format to improve the services provided to customers, for research, training, educational and/or statistical purposes.

6 - Use of Subsequent Sub-contractors

6.1 - As part of providing services to the Data Controller and in accordance with the Service Contracts as well as this agreement, the Sub-contractor will make use of subsequent sub-contractors, and the Data Controller gives its general consent to the use of the subsequent sub-contractors that the Sub-contractor selects and/or may select. These subsequent sub-contractors may be companies within the Visma group, to which Moloni also belongs, or external third-party sub-contractors. All subsequent sub-processors are included in Annex B. The Sub-contractor must ensure that the subsequent sub-contractors agree to assume responsibilities that correspond to the obligations set out in this agreement and the Terms of Service.

6.2 - An overview of the current sub-contractors with access to Personal Data can be found in the Visma Trust Centre on this website: <https://www.visma.com/trust-centre/product-search/>. The Sub-contractor may engage other companies located in the EU/EEA within the Visma Group as sub-contractors without the Visma company being listed in the Trust Centre and without prior approval or notification to the Controller. This is generally for development, support, operations, etc. purposes. The Controller may request more detailed information about the sub-processors.

6.3 - Should the subsequent sub-contractors be located outside the EU or EEA, the Data Controller grants the Sub-contractor authorisation to analyse the appropriate legal bases for the transfer of Personal Data outside the EU/EEA on behalf of the Controller, under the terms of this document, by consulting Adequacy Decisions and adopting the EU Standard Contractual Clauses.

6.4 - If the Data Controller objects to a new subsequent sub-contractor within 30 days of its engagement being made public, the Sub-contractor and the Data Controller must review the documentation of the sub-contractor's compliance efforts to ensure compliance with applicable privacy legislation. If the Data Controller still objects and has reasonable grounds for doing so, the Data Controller cannot reserve against the use of such a subsequent sub-contractor (due to the nature of the standard online Software in particular and the mass subscription distribution model under the terms of service), but the Data Controller may terminate the Service Contract

for which the disputed subsequent sub-contractor is being used. If it is not possible to isolate the process in which the subsequent sub-contractors are being used, the full termination of the Moloni ON supply contract must be considered.

7 - Security

7.1 - The Sub-contractor is committed to providing a high level of security in its products and services, which it achieves through organisational, technical, and physical security measures, in accordance with the requirements on information security measures described in Article 32 of the GDPR.

7.2 - The Service Contract sets out the data security measures or other procedures that the Sub-contractor implements in the processing of Personal Data under its responsibility. The Data Controller will be responsible for the appropriate and adequate security of the equipment and IT environment under its responsibility.

8 - Audit rights

8.1 - The Data Controller may audit the Sub-contractor's compliance with this agreement up to once a year. If required by legislation applicable to the Data Controller, they may request audits at a more frequent rate than that announced. To request an audit, the Data Controller must send the Sub-contractor a detailed audit plan at least four weeks in advance of the proposed audit date, describing the proposed scope, duration, and start date of the audit. If any third party performs the audit, it must, as a principal rule, be mutually agreed upon between the Data Controller and the Sub-contractor. However, if the environment in which the processing is carried out is multi-provider, the Data Controller grants the Sub-contractor authority to decide, for security reasons, that the audits will be carried out by a neutral external auditor of its choice.

8.2 - If the scope of the audit requested by the Data Controller is addressed in an ISO standard report or similar carried out by a qualified external auditor within the last twelve months, and the Sub-contractor confirms that there are no known material changes to the audited measures, the Data Controller agrees to accept those findings instead of requesting a new audit of the measures covered by the report.

8.3 - In any case, audits must be carried out during normal working hours at the sub-contractor's premises or other premises for which it is responsible, in a format subject to the sub-contractor's regulations and policies, and may not unjustifiably interfere with the latter's business activities.

8.4 - The Data Controller will be responsible for any costs arising from the audits they request. Furthermore, requests for assistance from the Sub-contractor may be subject to fees, which will be analysed on a case-by-case basis.

9 - Term and Termination

9.1 - This agreement is in effect as long as the Sub-contractor processes personal data on behalf of the Data Controller and comes into effect immediately upon acceptance of the Terms of Service or, if necessary, with the specific details agreed upon in Annex A.

9.2 - On the other hand, this agreement is automatically terminated following the termination of the Service Contract as provided for in its respective terms. Upon termination of this agreement, the Sub-contractor will erase or return the Personal Data processed on behalf of the Data Controller, in accordance with the applicable clauses in the Terms of Use and the Data Retention Policy referred to therein. This erasure will occur as soon as reasonably possible, unless local or EU legislation requires additional storage.

10 - Amendments

10.1 - Amendments to this agreement become valid after they have been published. In the case of agreements with specific details under section 9.1, the amendments will only come into effect upon the signing of a new agreement.

10.2 - Should any provision of this agreement become invalid, this will not affect the remaining provisions. The Parties will replace the invalid provision with a legal provision that reflects the same purpose.

11 - Liability, Applicable Law, and Jurisdiction

11.1 - To avoid doubt, the Parties agree and acknowledge that each Party will be liable and responsible for the payment of administrative fines and damages directly to the data subjects that the Party was obliged to pay by data protection authorities or authorised courts, in accordance with applicable privacy legislation. Liability issues between the Parties will be governed by the liability clauses of the Service Terms of Use agreed upon in the subscription and provision of the Moloni ON platform.

11.2 - It is also in the Terms of Use that the applicable jurisdictions are referred to in the case of dispute resolution.

By Moloni Unipessoal, Lda. - Sub-contractor

Signature:

Name:

Role:

Date:

By _____ - Data Controller

Signature:

Name:

Role:

Date:

Annex A - Data subjects, types of personal data, purposes, description of processing duration

A.1 - Categories of data subjects

- End customers of the Moloni ON user;
- Employees of the Moloni ON user;
- Contact persons of the Moloni ON user.

A.2 - Categories of personal data processed

- Invoicing information such as name, address, tax identification number, etc.;
- Information on professional relationships and roles performed;
- Information on current accounts, obtained by simple summations and without the creation of profiles.

Note: No sensitive personal data are processed, as defined in Article 9 of the GDPR.

A.3 - Purposes of Processing

The purposes of processing for which Moloni ON processes personal data on behalf of Customers are:

- **Provision of the invoicing service in accordance with the subscribed Terms of Use;**
- **Execution of technical and commercial assistance operations;**
- **Management of the commercial relationship with Customers and Official Agents.**

A.4 - Description of processing

The data processing carried out by Moloni arises from the Terms of Use and primarily comprises that personal data is recorded, saved, edited, placed in fiscal, conference, and internal management documents, and also reported to the customers themselves and to the supervisory authorities.

A.5 - Duration of processing

Given the specificity of the processing related to the personal data underlying fiscal documentation, the duration of the processing is governed by the Data Retention Policy referenced in the Terms of Use.

Anexo B - Overview of sub-contractors

The list of Sub-contractors will be made available upon request.
Learn about the service conditions guaranteed by Moloni ON in detail.