

Specific subscription terms and conditions

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Classification: Public

1 - Initial considerations - This document is based on the Moloni ON Terms of Use and aims to establish the specific subscription terms and conditions for this invoicing platform by Moloni Unipessoal, Lda., which can also be viewed in the Legal menu of our platform. It contains a set of important rules that customers should be aware of, as it governs and establishes some management procedures applicable to the use of this invoicing program.

2 - Direct customer invoicing - These conditions are applicable to direct customers and not applicable to commercial relationships established via Moloni ON Official Agents.

For these purposes, a **Direct Customer** is considered to be the user who acquires the Moloni ON subscription directly from Moloni, through its official sales channels. In these cases, the invoicing is issued directly by Moloni, technical and commercial support is provided by the respective support team, and the contractual relationship, as well as all legal obligations, take place exclusively between the customer and Moloni.

On the other hand, a Customer via **Moloni ON Official Agents** is considered to be the user who acquires the Moloni ON subscription through an Official Moloni ON Agent, as part of a commercial relationship established with that Agent. In these situations, the invoicing, technical and commercial support, as well as account management, are ensured by the Agent. Moloni does not, under any circumstances, assume direct responsibility for the support, invoicing or contractual relationship established between the Customer and the Agent, with the Agent, as an authorised reseller, having exclusive responsibility for the integral management of the relationship with the Customer.

3 - The account subscription is not automatic and is initiated after the trial plan is completed. It requires advance payment for the **Starter Pack** and the functional options the user chooses. Automated payment channels are available in the subscription interface, and other payment methods may be requested, which could be subject to supplementary processing fees. The subscription invoice is issued at the time of the initial charge and includes an explicit indication of the applicable taxes (VAT), in accordance with current legislation. Account activation depends on the Customer's validation of the Tax Identification Number (NIF) and the associated entity.

4 - Flexibility of stay - The subscription and use of Moloni ON is not subject to a minimum duration period. Use is considered the introduction of new elements on the platform (entities, products, etc.), the creation of documents of any type, and also the extraction of information about the generated documents, whether it is information to support management or information for accounting and tax reporting. Thus, the Moloni ON account needs to be active, for example, for issuing documents and for extracting the SAF-T (PT) file. The maintenance of data is independent of the subscription and activity of the Moloni ON account and is carried out according to its own policy, which can also be consulted in the Legal menu.

5 - "As Is" - Moloni ON is provided as it is at the time of subscription. This means that on-demand developments cannot be carried out without verifying the usability of the functionalities in question for all users of the platform. The "As Is" principle also means that subscription prices are only guaranteed for the subscribed period, so a new subscription may mean a new price for using the platform. It is, therefore, strongly recommended that the platform's functionalities and current prices be checked before the subscription is finalised.

6 - "Pay per use" - The use of Moloni ON requires the subscription of a minimum set of add-ons, which has been named the **"Starter Pack"**. Other independent operating add-ons may be associated with the Starter Pack, according to the user's choice and need. The Starter Pack may have a monthly, quarterly, or annual duration, defined at the time of subscription. Additional add-ons, even if subscribed to at a later date, will remain valid until the end of the current Starter Pack subscription. The termination of add-ons may occur in the subsequent billing cycle of the Starter Pack.

The renewal of the Starter Pack and associated add-ons may be done manually or automatically, the latter being possible if the user opts for payment by direct debit. Whether manual or automatic, the account renewal presupposes the execution of a set of automatic communications. These communications are considered part of the contractual execution and, therefore, cannot be cancelled or temporarily suppressed.

7 - "Pay per feature" - Moloni ON operates on a modular and consumption-based subscription model, starting with a base solution (Starter Pack), to which the Customer can add add-ons, namely stock management, API, among others. Each module has defined monthly limits for documents issued, items registered, and customers or other entities created. At any time, additional consumption packages can be purchased, with consumption being accounted for based on various elements, including documents issued, items, customers, users, CAE, and other resources accounted for in the system.

For the purpose of consumption, documents that are in draft status and deleted in the month of issue are not considered, as well as balances migrated via a SAF-T (PT) file. However, items and entities imported by this means will be counted. Consumption limits follow pre-defined tiers (for

example: 10, 100, 1,000, 5,000, 10,000, and 50,000 units), and the Customer can purchase additional packages according to their needs. Once the maximum contracted tier is exhausted, additional consumption will be discounted on a per-unit basis. Regarding the accounting of product quantities, both products and their respective variants are considered.

The consumption model is based on the concept of a **monthly allowance**, with the contracted limits reset for the following month (rollover), and it is not proportional to the account activation date—that is, it is granted in full regardless of the time of subscription. Additionally, all documents created in the system, including Notes of Settlement, internal documents, or any others without fiscal validity, will be counted for consumption purposes, **even if they do not have legal or fiscal value**.

The monitoring of resource usage, as well as the management of contracted limits and any needs to expand the monthly allowance, **are the exclusive responsibility of the Customer**. Moloni cannot be held responsible for interruptions or limitations resulting from the total consumption of the available limits. The system will send automatic notifications whenever consumption reaches 80% and 100% of the defined limit. If an import exceeds these limits, a summary containing an estimate of the additional resources needed will be presented to the Customer, and its execution will be conditional upon the Customer's express acceptance.

8 - Trial Period - Moloni ON provides a **free 30-day trial period**, during which the user can activate all add-ons, test custom configurations using the configurator, and clear the account before formalising the subscription. Documents issued during this time will have a watermark and are not fiscally valid. Using the **30-day trial period** assumes acceptance of the platform's Terms of Use and Privacy Policy. If the user chooses to issue documents with fiscal effects during the **trial period**, the account must be pre-validated with the entity's official data. Issuances made in this context will be considered binding for all applicable fiscal purposes.

The **trial period** can be ended before the 30 days are up, and there is also the option to issue documents with fiscal effects if the user chooses to do so.

9 - Migration execution - Data migration from other platforms to Moloni ON is fully supported through the available import mechanisms, and the execution of this process is the Customer's responsibility. The migration is carried out using files in XLS, CSV, XML, or SAF-T (PT) formats, and the company data can also be entered manually. Data migrated via SAF-T (PT) file are not counted for consumption purposes, with the exception of items and customers, which will always be considered. Before the import is executed, an **impact report** will be generated containing the estimated number of new items, entities, and documents that will be counted towards the applicable limits. The engineering team reserves the right to block imports that clearly exceed these limits, unless there is a prior agreement to the contrary. Assisted migration services, provided by the technical support team, are subject to additional costs and agreed-upon deadlines.

10 - Contract termination - The user can cancel their Moloni ON account at any time, with access to the service remaining available until the end of the paid billing cycle. Cancellation does not entitle the user to a full or partial refund of any amounts already paid, even if the decision to terminate the subscription occurs before the end of the respective contractual period.

The account may be deactivated and the associated data deleted in accordance with the **current data retention policy**. The Customer must extract the data they want in the interoperable formats provided by the platform, by the deadline specified in that policy.

Moloni also reserves the right to unilaterally terminate the contract, with immediate effect, in cases of repeated violation of the terms of use and detection of fraudulent activities.

11 - Special cases and final considerations - Moloni reserves the right to apply specific conditions to situations identified as special cases, and these situations are subject to prior analysis and evaluation. Any benefits that may be applicable will depend on the documentary verification and validation of the circumstances, under the terms of the procedures described.

The following are considered special cases, among others:

a) The creation of a new licence **with a different tax identification number, but with a common partner to the company that has already subscribed** (multi-company case), requires that the original licence has been active for at least 60 days and still has 60 days remaining. For verification purposes, the Customer must send an email to apoio@molonion.pt with the online access codes to the permanent certificates of the companies involved, using the same email address associated with the Moloni ON account. In the absence of a permanent certificate, certificates of commencement of activity or other documents from third parties that prove the ownership of the entity may be accepted.

b) In the case of **licences for non-profit organisations**, the entity's constitution must be sent by email to apoio@molonion.pt. This document can be obtained from official corporate acts publications or other legally recognised sources.

c) Regarding **licences associated with festivals, pilgrimages, or popular events**, the procedures to follow will be communicated directly by the Customer Support Team.

d) It is also possible to transfer ownership of Moloni ON accounts by **legal succession** through the formalisation of a request and the production of a certificate.

Other situations not expressly provided for in this section will be evaluated individually and are subject to Moloni's prior acceptance. These requests must be formalised in writing and will be

assessed within a maximum period of 30 days after the receipt of all the requested documentation for the request.

Moloni also reserves the right to change, at any time and with or without prior notice, the conditions applicable to the subscription of the Moloni ON service, and it is the Customer's responsibility to regularly consult the Terms of Use in force.