On one hand,

EXACCTA SERVICIOS DIGITALES, S.L., (onwards **Exaccta**), provided with VAT Id B10653327.

And on the other hand,

The contractor, natural or legal person (hereinafter "USER"), with which Exaccta establishes a commercial activity, once completed the details required in this contract. THE USER, after being informed of the service's characteristics, subscribes with Exaccta this contract under the following terms:

A) Functioning of EXACCTA's services and Apps

Exaccta is composed of three main components for providing its different services:

- EXACCTA Apps available on Mobile Devices to capture through pictures invoices and tickets, automatically and in real time, with or without connectivity, and for managing the information extracted from the images.

- Exaccta Web Services Servers for synchronizing the information of the mobile devices with the centralized database and document repository.

- Web Portal Servers for consultation and reporting operations with the information synchronized and stored in the database and user document repository.

- The Exaccta system is designed and oriented to the capture and automatic recognition and in real-time of the relevant data of invoices and tickets, processing and custody of photographed documents aimed at three distinct segments:

- Registration of expenses for the elaboration of note of expenses reports for companies and their management control.

- Registration of invoices and tickets oriented to the generation of professional accounting for self-employed workers and their tax models.

- Registration of a household's incomes and expenses (Domestic Economies) and its budget.

For this, there is an intensive use of new technologies and innovative processes and algorithms designed by Exaccta in order to greatly simplify the tasks of capturing, registering and accessing the information, further providing the highest level of security of the information.

All Exaccta's Apps are multidevice. A user can capture images for his activity, from a Smartphone or a tablet, simultaneously. There may also be different people using the Apps from different devices with the same login.

In all Exaccta's services, all processes are starting from the capture by the App of invoices and tickets with the mobile device's camera. This is the only way to generate or enter data that later appear in the different reports, both on the App and on the web.

A.1) Basic User Registration and types of Apps and services.

Once the App is downloaded and installed on the user's mobile device, the user should proceed to make the basic registration, providing a valid email address and choosing an access password. The email address will be validated by the user accessing the verification email that will be received immediately by the user from Exaccta.

The user's registration data can be carried out by the user directly on the App, or through the web www.exaccta.com. Once registered, through any of the 2 possible ways, the user will be able to access all his data either through the App or through his private area on Exaccta's website.

The user will be able to associate as many terminals as considered to the same account, so all documents captured by the different mobile devices converge into a single account that the user can handle from any terminal and from the website, for this it's enough that all terminals are registered using the same login, i.e. the same email account and one password (same for all).

A.2) General Configuration

☺Exaccta's Apps are developed in native languages, and are installed resident on the user's mobile device. It is not necessary that the user has internet connectivity to use the App, but the data captured through pictures by the user will only be synchronized with the user's private web environment once having connectivity. The user will be able to set on his mobile device, the following:

☺**SYNCHRONIZATION:** The user can choose between having permanent synchronization (wifi, 3G, 4G, ...) in which case the synchronization is done in real time, having all the App's functionalities, or select the "WIFI" option in which case the App's data will also be synchronized and saved in the user's private area only when the mobile device recognizes any wifi previously stored by the user.

All the user's data apart from synchronizing between all mobile devices used by the user with the same login, are also stored as backup to all captured and stored information on the mobile device.

☺**Picture or Gallery+Picture:** The user will be able to choose between the options of capturing the pictures and touching the image to extract the data to be processed in real time, or take pictures, store them in the "film roll" of the mobile device, and then process them from the App, as taking a shot at that precise moment.

A.2.1.- SERVICES PROVIDED BY EXACCTA THROUGH ITS APPs:

1) EXACCTA Accounting Services for Professional Economies (Self-Employed workers)

2) EXACCTA Services for control of expenses and budgets for Households.

3) EXACCTA Services of Note of Expenses Generation.

A.2.1.1.- App for Accounting Services for Professional Economies (Self-Employed Workers)

The basic registration process is the same for all the Apps.

A.2.1.1.1.- Advanced User Registration: Tax Profile

Once inside the App, the user must fill in personal and census data corresponding to his economic activity. All fields are required. The accounting that Exaccta generates from a picture is personal for every tax profile and for each and every user, and different depending on their economic activity, the nature of the transactions or the user's location or taxable event.

This registration is required and mandatory for the user to use the App. The fields to be filled are:

- VAT Id

- The user's fiscal country of residence

- Address and contact details

- Date of last taxation

- Professional Activities (IAE)

- If the user has incomes from leaseholds

- If the professional receives invoices from professionals

- If the professional has hired staff

- In the case of Spain, if the professional operates in the Canaries.

Once registered, the advanced registration with the tax profile of the user, this can be changed when the user's fiscal situation changes in any case, by using the screen "Settings".

A.2.1.1.2.- Performance and usability of the App

This App has been designed so that the process of use is completely straightforward. The user will access and generate the information in the quickest and most intuitive way.

Once inside the App, the user will see the data from the last invoice or ticket photographed, and some KPI's that indicate to the user:

- ☺How much VAT (if applicable) comes out to pay or compensate during the current tax period.

- ☺How much Income Tax (if applicable) comes out to pay in the current tax period.

- ☺What is the result of accumulated profit and losses from the first day of the year to the current date.

From this screen, the whole process starts at the user's mobile device, smartphone or tablet through a picture taken by the user to any of the following types of documents:

- ☺Received Invoices

- ☺Issued Invoices

- ☺Tickets

- ☺Self-employed worker Social Security quotes

In this version it is only possible to capture these 4 types of documents. In future releases the documents "payrolls" and "social insurances" will be available.

The user, from the App's main screen will be able to:

- ☺Photograph a document.

- ☺View all reports of the user's Economic Activity, including tax forms and export files to management applications available in the market

A.2.1.1.2.1.- Photograph the document: The user will take a picture of the document by previously selecting the type of document to be photographed. The image is normalized and processed for recognizing via OCR the different elements present in the document. Then, the user will introduce by voice or manually the Supplier's VAT Id and by zooming with the fingers, will touch the "Total" field with the finger twice. The App displays a screen with the information extracted from the picture, in real time, so that the user presses OK and validates that the data is correct.

At no time the user can manipulate the scanned image.

The data extracted from the scanned image will be associated with the document type.

In the case of issued or received invoices, the data stored of the document are:

- Issuer's VAT Id

- Receiver's VAT Id

- Document's Nature (nature of the income or expense)

- Document date

- Tax Base

- VAT Fee

- Another taxes (depending on the user residence country)

- Income Tax Fee

- Invoice total amount

Additionally, the system maintains the necessary information from third parties (issuers or receivers of invoices).

In the case of Tickets, the user only has to touch twice on the "total" field of the picture. The information stored for the tickets is the following:

- Document's nature (nature of the expense)

- Document date

- Document's total amount

In all cases, for different types of documents, the document date will be the current day.

Once the process of extracting information from the scanned document is finished, this information is presented to the user in order to confirm and certify that the information is correct by pressing OK.

With the data obtained from the image in real time, the system automatically performs the process of generating accounting entries. This process takes into account the nature of the document, the user profile and the place of supply to generate the appropriate accounting entries for each document.

The accounting entries generated are in turn integrated into the document's data structure and are packaged for communication to Exaccta's server. With the entries generated based on the picture the App generates the user's management indicators, financial statements and tax models.

A.2.1.1.2.2.- <u>Display your activity reports</u>: The reports generated by the system are as follows.

☺In the screen "Your Accounts" the user's PDF accounting reports are shown. These are:

- Gains and losses report

- Balance Sheet

- General Journal

- Income and Expenses Ledger

- General Ledger

- Book of Issued Invoices

- Book of Received Invoices

☺In the screen "Models" the client may request drafts of the corresponding tax models, according to his tax profile. In the screen "Models" , the client may request drafts of tax

models that apply, depending on your tax profile. The client will also be able to generate the tax forms in electronic format for on-line filing if this possibility exists in your country of residence.

☺The user can also export from "Your Accounts" to Contaplus (or other ERPs in future releases

A.2.1.1.2.3.- <u>Display the photographed documents</u>: In the option "Documents" you can display and view all documents that have been captured with your mobile device. You can delete documents, but the deletion will be logical and not physical. In this case, the App generates the appropriate accounting entries to the effects of the tax incidence.

The user may access his private web environment with his login passwords, where he can dispose of all the reports of his activity, view all documents that have been captured with different mobile devices, visualize the digital signature of each of the documents, download the documents to his PC, export to the best known ERP's in the market, generate a pdf draft of his tax declarations, generate the tax forms in electronic format for its on-line filing to his country's tax authorities agencies (if this option exists in his fiscal country of residence), among other features.

Additionally, from the user's private web environment, the user can define accounting items that do not have documentary image support, as a provision, asset depreciation charge, or periodic tax closure.

A.2.1.2.- EXACCTA App Services of Note of Expenses Generation

The basic registration process is general for all Apps.

The main difference regarding the application of Self-Employed Workers, resides in that this has been designed and developed, exclusively, for employees who spend much time out of the office, and their company requires them to bring and present, weekly or monthly, a report of visits or meetings with expenses and mileage included.

EXACCTA's App of Note of Expenses is designed to serve small and medium companies to improve the system of reporting and generation of Note of Expenses, as well as its Management control.

A company can incorporate this App for all the employees, with a limit of 100 employees per company. For companies with more than 100 employees, Exaccta may make ad-hoc parameterized installations tailored to the needs and business processes.

A.2.1.2.1) Performance and usability of EXACCTA's Note of Expenses App.

This App has been designed for the process of use to be absolutely clear and simple. The User will access and generate the information in the fastest and most

intuitive way, and will no longer have to manually enter the data in an excel every month.

Once inside the App, on the module's main screen (Profile), as in the other modules, the last captured document and an indicator that reflects the summary of expenses that the user are displayed, on behalf of the company where he works, during the current month.

Based on this screen, the whole process starts at the user's mobile device, smartphone or tablet, by taking a picture with the mobile device's camera, of the tickets and invoices that the user will pay throughout the month.

In response to the way of operating of an employee with identified needs, the document capture will be almost completely of tickets, but the difference from the other modules will focus on the report that they will be able to visualize and how to handle it.

The user, from the App's main screen will be able to:

☯ Photograph a document.

☯ Visualize all expenses that the user has been photographing and paying, grouped by natures and create a draft of his MONTHLY NOTE OF EXPENSES REPORT.

☯ View all the documents that he has captured with his mobile device.

Additionally, the company for which the user works, will have available in web environment, from the user's private web in Exaccta, a management control environment of all the company's workers/users that are using the App for the generation of their individual Note of Expenses.

The user can,

A.2.1.2.1.1) Photograph a document: The user will take a picture of the document pre-selecting the nature or category of the document to be photographed. The image is normalized and processed using OCR to recognize the different elements present in the document. Then zooming with his fingers, will tap twice on the image's "Total" field. The App shows a screen with the information extracted from the picture, in real time, so that the user presses OK and validates that the data is correct.

At no time the user can manipulate the scanned image.

A.2.1.2.1.2) Visualize all expenses that the user has been photographing and paying grouped by natures and create a draft of his MONTHLY NOTE OF EXPENSES REPORT.

The user may also display on the mobile device the different categories of expenses with the cumulative amount of all the payments that he has made. The data extracted from the scanned images are entered into a defined report in the App, automatically, sorted by dates and by categories or nature of the expense, and individualized by columns. The images are linked to their respective line in the expense report.

A.2.1.2.1.3) View all the documents captured with his mobile device.

All documents photographed by the user corresponding to the payments he is making of expenses on his company's account, he can see on his mobile device from the option "Documents" from his profile screen. He can also remove them, in which case, they will not appear in the monthly report of Note of Expenses.

From the private web, the user or the company for which he works, can check in real time all expenses that are being paid on account of the company, by a worker/user, or by numerous employees of the company, through the management environment that Exaccta provides. From this environment, the company can define the authorized persons that should digitally sign the validation/acceptance of each Note of Expenses of the employees/users of the company.

The user company can obtain automatically and in real time the basic Note of Expenses of all employees users of the App, once these are validated by the people defined on the web that must sign the acceptance of each Note of Expenses. In this report they will be able to visualize a data matrix with the captures of the total amounts of tickets and invoices, the date and annotations they have made, and the indexed images to each point of expense. Additionally, optionally, the day, time, and even GPS location of the expense.

This data matrix can be exported by the user company to pdf or excel, generating in this case, a zip file with the Note of Expenses of every worker in excel, the copy of all indexed images to every note of expenses, and the digital signature of each picture, for those countries where there is approval by the Tax Authorities so that the images serve as an official tax document.

A.2.1.3.- EXACCTA App Services for control of expenses and budgets for Households.

The basic registration process is general for all Apps.

This App is specifically developed for users within a family, and allows a complete control of expenses and payments of the family, being able to capture documents just like from the Apps for Professional Economies or Note of Expenses.

A.2.1.3.1) Performance and usability of the EXXACTA App for Households.

Once entering the module of Households, you can observe the screen of your profile, where you can check quickly and easily, using an analog KPI graphic, the overall state of the economy of the house, will say, the difference of the family's expenses with respect to the incomes. Thus, the green zone of the indicator, says that the family has not yet reached the limit set by the difference between incomes and expenses. By contrast, the red zone indicates that expenses exceeded incomes.

Additionally, from the profile's main screen information will be available of the last captured document, in order not to duplicate captures that may lead to errors in the report of family expenses.

On this same screen, placed at the foot, there are options of access to the profile, to the generation of reports or to the budget management screen. From this main screen, you can do 4 things:

☺Photograph a document.

☺Visualize reports of the State of your Economy and of your budget.

☺Define your household budget.

☺ View all the documents that you have photographed with your mobile device.

The user may,

A.2.1.3.1.1) <u>Photograph a document</u>: The user will take a picture of the document pre-selecting the nature or category of the document to be photographed. The image is normalized and processed using OCR to recognize the different elements present in the document. Then, zooming with his fingers, the user will tap on the "Total" field of the image of the document by tapping twice. The App displays a screen with the information extracted from the picture, in real time, so that the user presses OK and validates that the data is correct.

A.2.1.3.1.2) <u>Visualize reports of the State of the household's Economy and budget</u>. The user has at all times reports available showing as Gains and Losses account, or in a fully detailed listing, all the expenses of his Household, captured by the different family members who have downloaded the App and are using the same login. The user also disposes a report that shows the costs accrued from the first day of the year grouped by categories or natures as real expense, the column with the budget for the year or the month, and the current deviation between the actual and budgeted.

A.2.1.3.1.3) <u>Define the household budget:</u> The user can define from the App the budget of his Household, annual or monthly, for the different categories of expenses and payments that a household usually has. The budget is also synchronized with the user's private web environment.

A.2.1.1.2.4) <u>Visualize the photographed documents</u>: In the option "Documents" it's possible to visualize and check all the documents that have been captured from the mobile device. You can delete documents that no longer appear in the reports or on the cumulative expenses of your economy.

The user may access with his login passwords to his private web environment, through Exaccta's web, where he will have available all the reports of his activity, visualize all documents that have been captured with different mobile devices, view his budget, graphs with the distribution of expenses by nature, etc.

A.3) Security of the images photographed by the user of the App EXACCTA Note of Expenses and EXACCTA Professional Accountancy

This App has been approved by the Spanish State Tax Agency with reference number CA08DC03222638BA, in compliance with resolution of 24 October 2007 on the approval process for scanning software referred to in Article 7 of the EHA/962/2007 order, April 10, 2007.

All the pictures of the tickets and invoices captured by the user are stored both on the mobile device and on the user's private web environment.

Consequently, the user, in Spain, or in any others countries where this kind of homologation is possible, don't need to keep in paper the invoices and tickets that he will be photographing with the App, as the images photographed by the user are stored in his private web environment, digitally signed, and will be accessible to the user, while being a Exaccta client and for 3 months after unsubscribing. Time enough for the user to access with his passwords and download the compressed files in zip format with all images signed and grouped by tax periods, into his computer.

The security process of the images is as follows:

- The client captures a document (for example a ticket or invoice) using the camera of the mobile device.

- Without user intervention, the captured image is normalized and the required information is generated with the needed metadata for compliance with the regulations of the country that proceeds and for which accreditation is available.

- The image is processed by OCR and automatically extracted by the user touching the screen as indicated in the APP. The App shows the resulting data that is validated by the user by pressing OK. In real time, the appropriate accounting entries, according to his tax profile, are automatically generated.

- The data is stored on the user's mobile device and is automatically synchronized. Without user intervention the information of the image, recognized data and accounting entries are packaged and transmitted to the Exaccta's server using secure HTTPS connection.

- Exaccta's server verifies the validity of the image from the point of view of security and integrity, and incorporates the document and its information into the centralized Database and Repository of documents. For this, the metadata is included into the image and incorporates Exaccta's digital signature.

- With the unique code for basic registration the user has at his disposal his private Web portal accessible from the Internet from where access all his information stored in Exaccta's Database and Repository of documents. This Web portal provides immediate access to the documents, including the possibility of searching for any property of the document and as well as visualizing the associated images and metadata, verify its integrity and obtaining information of the digital signature

- Additionally, the system provides for regular closures of the database, either by customer order or by automatic processes expiration in the dates of tax filing deadlines.

- In these regular periodic closures, a file containing the information, documents and their associated signatures, that in turn is signed and kept in the system, is generated. These closure files are accessible by the client at any time by using the Web Portal.

A.4) <u>CONDITIONS OF PROVISION OF SERVICES.</u>

B) Rules of use

A. Technical Maintenance

B. Responsibilty

- Housing.

<u>A)Rules of Use.</u>

The User is obliged to use the Website and all its contents and services as provided by law, morality, public order and in the present Terms of Use. Also undertakes to make appropriate use of the services and/or content on the Website and not to use it for illegal or criminal purposes, which infringe the rights of third parties and/or violate the regulations on intellectual or industrial property, or any other applicable legal standards.

The User is obliged not to transmit, insert, disseminate or make available to third parties any kind of material and information (data, contents, messages, pictures, audio and video files, photographs, software, etc.) that are contrary to the law, morality, public order and the ones present in this Terms of Use. By way of example, and in no case limiting or excluding, the User undertakes:

a) Not to enter or diffuse content or propaganda of a racist, xenophobic, pornographic, justifying terrorism or that violates human rights.

b) Not to introduce or spread on the net data programs (viruses and harmful software) susceptible to cause damage to the access provider's computer systems, its suppliers or third party Users of the Internet.

c) Not to diffuse, transmit or make available to third parties any type of information, element or content that attempts against the fundamental rights and public freedoms recognized by the Constitution and international treaties.

d) Not to diffuse, transmit or make available to third parties any kind of information, element or content that constitutes unlawful or disloyal advertising.

e) Not transmit unsolicited or unauthorized advertising, promotional materials, "junk mail," "chain letters," "pyramid schemes" or any other form of solicitation, except in those areas (such as commercial areas) that have been designed exclusively for it.

f) Not to enter or diffuse any false, ambiguous or inaccurate information or content, so as to mislead the receptors of the information.

g) Not to supplant other Users by making use of their registration passwords for the different services and/or contents of the Web Site.

h)Not to diffuse, transmit or make available to third parties any information, element or content that involves a violation of the rights of intellectual and industrial property, patents, trademarks or copyright that corresponds to the holders of the Website or third parties.

i)Not to diffuse, transmit or make available to third parties any information, element or content that involves a violation of the secrecy of communications and the law of personal data.

The User is obliged to hold Exaccta harmless from any possible claim, fine, penalty or punishment that may come obliged to endure as a result of breach by the User of any of the usage rules outlined above, also reserving Exaccta, the right to request for the corresponding compensation for damages and losses.

BA) Technical maintenance.

Exaccta will act diligently and will maintain the website and the App used by the USER in the reasonable conditions of accessibility and continuity according to market standards, making its best efforts to satisfy the user's objectives. Exaccta guarantees solving the problem in the shortest time possible, considering the available resources at the time the application fault occurs and the availability by the companies contracted by Exaccta for the provision of the maintenance and accommodation services of Exaccta's servers. The USER may contact Exaccta's technicians through the e-mail support@exaccta.com, during office hours on all working days. Any communication to Exaccta will generate an internal ticket that will be communicated to the user's login email for his control and monitoring.

BB) Responsibility.

Exaccta does not assume any responsibility for the possible lack of updates of this Website, or warrant that the information published is accurate or complete. Therefore, the User must confirm that the information published is accurate and complete before taking any decisions related to any service or content described in this Website.

Exaccta will provide the services in the markets standard technical and continuity conditions. However, LCM will only be liable for eventual deficiencies in the housing services provided attributable to its fault or negligence, being this responsibility limited to the amount collected from the user for the service, and considering that in no case comprises harm or consequential damages, lost profits, emergent damages or opportunity costs.

Exaccta will not be responsible for that the images captured by the user accurately reflect the content of the document and that the holder (taxpayer) of the documents captured is the user.

Exaccta is not responsible for that the documents captured constitute deductible expenses or VAT, depending on the user's economic activity. Exaccta's App is a management software, autonomous for the user, without legal or technical assistance over tax or accounting matters by Exaccta.

Exaccta does not provide counseling services, so Exaccta will not be liable for any matter derived from the user's tax obligations.

The images captured by the user and digitally signed by Exaccta are stored directly, without any human intervention. Consequently, the user is responsible for that these images reflect the true picture of his activity and that the information extracted from these images, that is shown to the user for validation prior to being processed by the App, is correct.

User access to the Website does not imply Exaccta the obligation to supervise the absence of viruses, worms, or any other harmful computer element. It corresponds to the User, in any case, the availability of suitable tools for the detection and disinfection of harmful computer programs.

Exaccta is not responsible for any damages caused to the user's software and hardware, or third parties during the use of the services offered on the Website or the App.

Exaccta is not responsible for damages of any kind caused to the User because of failure or disconnection of telecommunication networks that produce the suspension, cancellation or disruption of the Website while providing the service or with previous character.

- **Housing.**

Due to the possibility of problems on Internet, to breakdowns in the servers computers that are shared and other possible unforeseen contingencies, Exaccta cannot guarantee the availability of housing services for a web page, application or hosting is continuous and uninterrupted for the duration of the contractual relationship.

As stated in the previous paragraph, Exaccta will not be liable for damages that may be caused to the USER or a third party as a result of interferences, Internet or any other failure in the network or computer or telematic systems used.

Also, delays resulting from deficiencies, failures or overloads in the network that affects or hinder the execution of the queries or operations, as well as damages the user may suffer because of deficiencies in the services from Exaccta's providers, or which may be caused by illegal interferences by third parties or by computer viruses, will neither generate any responsibility for Exaccta.

A.5) <u>PRICES.</u>

The download of EXACCTA's Apps is for free. The user pays for the services provided in the cloud by Exaccta Servicios Digitales S.L. These services will be for free for a period of 90 days. After this period, the user must download a new release of the App through the AppStore or Google Play, or other Apps Marketplaces in the market where Exaccta Servicios Digitales has presence and pay the for the subscription through the website www.exaccta.com. For this the user will have a payment gateway.

Additionally, Exaccta will provide in his marketing campaigns promotional codes to the users that they can use by entering that code in the option "Settings" of their App. These promotional codes extend the period of free use of the App and

of the web services indexed to it. The price of the services provided through the Apps and the cloud of Exaccta Soluciones SL is by subscription payment:

The prices of the services will be, in each case and moment, which are reflected in the Legal Information displayed on the corporate website www.exaccta.com.

The user can stop making subscription payments in the moment he desires. In this case, Exaccta will block the option of image capturing through the user's App and the user will not be able to capture new documents, but may access his data stored in the device and in the cloud.

Once the user stops paying for Exaccta's services he has access to the captured and stored information in Exaccta's website for 3 months. After this time, Exaccta will generate quarterly or annual ZIP files, as appropriate, and will send them to the user via email to the email address provided in the Basic User Registration. Exaccta will not keep the user's records ones sent to the user, 3 months after unsubscribing from the service.

A.6) <u>PRICE REVIEWING.</u>

The prices of the different services offered by Exaccta are fixed, regardless of the volume of images processed by the USER. However, an upper limit of 5,000 stored images per year is set for each user. Beyond this limit Exaccta will contact the user to inform that he reached this limit and that increasing the number of images to a next tranche up to 10,000 images has an additional cost whose price is available in the Legal Company Information in the Exaccta website. Exaccta reserves himself the right, in this case, to block services to the user for exceeding this limit.

Exaccta reserves the right to change the prices of the services contracted by the user above the CPI increase, in case of substantial variation in service costs. In this case, Exaccta will notify the USER by email the proposal of new prices, being able to accept or cancel this service contract.

A.7) <u>INVOICING AND PAYMENT METHOD.</u>

Billing is done through a user fee, monthly or annually, depending on the type of the Exaccta App downloaded and the services contracted by the user.

The payment is through the payment gateways provided by Exaccta through its private website, where the user can make the monthly or annual payment, or for the periods he wishes to contract (months package), or the number of users he wants to enable (user package), depending on the type of App and service that he is downloading and hiring. In some cases, the payment can be made through the marketplace where the user downloads the App. In this case, from the App he will be informed of how he should make the payment.

A.8) <u>ENTRY INTO FORCE OF THE SERVICE.</u>

The service will enter into force from the date on which the user downloads Exaccta's App on his mobile device.

A.9) <u>CONTRACT DURATION.</u>

Exaccta's services remain in force while the user performs the agreed subscription payment for the services related to the App that he has downloaded, according to the conditions reflected in the PRICE paragraph of the Legal Notice included on Exaccta's corporate website www.exaccta.com.

The user may renounce to the services immediately and without previous notice, simply by stop paying the monthly subscription price mentioned above.

Exaccta may terminate this contract unilaterally, without previous notice for non-payment by the USER of any monthly or annual fee, as applicable, or the failure by the user of any of the conditions of use contained in this document or by any inkling by Exaccta of misuse by the user.

Terminated the contract for any reason, the USER can access his private area and access his data during the following 3 months after unsubscribing becoming effective (non-payment date). After these 3 months, the user cannot access Exaccta's web or his data, except those he has stored on his mobile device, but he cannot obtain reports from the App.

Within the period of 3 months, the user can reactivate the service at any time, keeping all his information. In this case, once proceeding with the payment of the 1st month, the option in the App of document capture will be enabled through photographs with the mobile device's camera where the App is installed.

A.10) INVALIDITY AND INEFFECTIVENESS OF THE CLAUSES.

If any clause included in these Terms of Use would be declared totally or partially invalid or ineffective, such invalidity or ineffectiveness will only affect that provision or part thereof that is invalid or ineffective and subsisting these Terms of Use on everything else, considering such provision, total or partially, not included.

A.11) MINIMUM PERMANENCE.

The services provided by Exaccta are continued services with automatic renewal, unless communication against from Exaccta's part or for non-payment by the user.

A.12) LEGAL INFORMATION AND PRIVACY POLICY.

The USER gives his express consent to the collection and processing of his data by Exaccta, necessary for the provision of the service agreement.

Also, the USER acknowledges and gives his agreement to the privacy policy that Exaccta has included in its website under the "Privacy Policy" paragraph. In any case, in accordance with the provisions of Law 3/2018 of December 5, Protection of Personal Data and Guarantee of Digital Rights, Exaccta guarantees the confidentiality of all data delivered by the user, which will only be used for the purposes set in this contract and that all appropriate security measures will be taken in both paper and computer files in order to ensure compliance with the Law and the safety and privacy of these.

The USER can exercise their rights of access, opposition, rectification and delete of his data by writing to Departamento de Administración, C/Castelló, 23 - 28001 Madrid, or by email to "support @ exaccta.com", as established by current legislation on data protection in Spain.

A.13) <u>USE OF COOKIES.</u>

Exaccta, by its own account or a third party contracted for the provision of mediation services, may use cookies when the User navigates through the Website. Cookies are files sent to the browser by means of a web server in order to register the User's activities during navigation.

Cookies used by the Website are only associated with an anonymous user and its computer, so they do not provide by themselves personal data of the User.

By using cookies it's possible that the server where the website is hosted recognizes the web browser used by the User, to make navigation easier, allowing, for example, access to users who have previously registered, access areas, services, promotions or quizzes reserved exclusively for them without having to register each time. They are also used to measure the audience and traffic parameters and to monitor the progress and number of entries.

The User has the possibility to configure his browser to be notified of the reception of cookies and to prevent their installation on his computer. Please read the instructions and manuals on your browser for more information.

To use the Web Site is not necessary for the User to allow the installation of the cookies sent by the Website, or the third parties acting on behalf of Exaccta, without detriment that it is necessary that the User must login as such in each of the services that require prior registration or "login".

When the user surfs Exaccta's website, the server where it is hosted automatically recognizes the IP address of his computer, the day and time when the visit starts, when he leaves the visit, as well as information on the different sections consulted. It is necessary that the server knows this information to communicate and send the request made and that through the browser it can be viewed on the screen.

A.14) <u>APPLICABLE LAW AND COMPETENT JURISDICTION</u>

These Terms of Use shall be governed and interpreted in accordance with Spanish legislation. Exaccta and the User agree to submit any dispute that may arise from the provision of services under these Terms of Use, to the Courts and Tribunals of the city of Madrid, Spain, unless the law provides otherwise.

A.15) <u>USER CUSTOMER SERVICE</u>

Telephone service to the telephone numbers listed in Exaccta's website and by email to support@exaccta.com, during office hours.

Exaccta performs the necessary tasks to service on Monday-Thursday from 9:00 a.m. to 6:00 p.m. and Friday from 8:00 a.m. to 3:00 p.m. In summer (July and

August) the hours are Mon-Fri from 8:00 a.m. to 3:00 p.m. Weekends and national holidays are excluded.

Exaccta informs the User that both Exaccta update notifications and commercial information related to Exaccta or with its partners can be delivered to his e-mail. The user expressly accepts to receive commercial information from Exaccta or its partners. The user may unsubscribe at any time of these communications directly through the email received on each occasion with commercial communication in the option of "Unsubscribe from commercial communications".