

COMPREHENSIVE PRIVACY NOTICE

Facturify, S.A. de C.V. — Platform for compliance with Article 30-B of the Federal Tax Code (Código Fiscal de la Federación)

Last updated: April 30, 2026

1. IDENTITY AND ADDRESS OF THE CONTROLLER

Facturify, S.A. de C.V. (hereinafter, “Facturify” or the “Controller”), with address at Insurgentes Sur 1524-206, Col. Crédito Constructor, C.P. 03940, Mexico City, CDMX, Mexico, is responsible for the processing of personal data collected through the software-as-a-service (SaaS) platform it operates for compliance with Article 30-B of the Federal Tax Code (the “Platform”).

This Privacy Notice is issued in compliance with the Federal Law on Protection of Personal Data Held by Private Parties (Ley Federal de Protección de Datos Personales en Posesión de los Particulares, “LFPDPPP”), its Regulations and the Guidelines of the Privacy Notice (Lineamientos del Aviso de Privacidad).

2. CAPACITY IN WHICH FACTURIFY PROCESSES PERSONAL DATA

Facturify processes personal data in two different capacities, which the Data Subject should be aware of in order to understand the scope of their rights:

2.1. Controller. Regarding personal data that Facturify collects directly for its own purposes (for example, user registration, commercial management, billing, service and support), Facturify acts as Controller under article 3, section XIV, of the LFPDPPP.

2.2. Processor. Regarding personal data that Facturify processes on behalf of and under the instructions of the Client for compliance with Article 30-B of the CFF (for example, transaction data, end users of the Client, operational records), Facturify acts as Processor under article 3, section IX, of the LFPDPPP and article 50 of its Regulations. In this case, the Controller is the Client, and the data subjects' rights must be exercised before such Client in accordance with its own privacy notice.

3. PERSONAL DATA COLLECTED

Facturify may collect and process the following categories of personal data, as applicable to the Data Subject's profile and the purpose of processing:

- **Identification data:** name, corporate name, RFC, CURP, gender, date of birth, nationality, handwritten and/or electronic signature.
- **Contact data:** address, email, landline and mobile phone.
- **Labor and professional data:** position, area, company, legal representation data and powers.
- **Tax data:** RFC, tax regime, tax status certificate, e.firma and/or digital seal certificates, data contained in digital tax receipts (CFDI) when the Data Subject is an individual.

- **Financial and billing data:** banking information, payment data, history of contracted operations.
- **Technical and connection data:** IP address, device identifiers, access logs, browser, operating system, API keys and authentication credentials.

Sensitive personal data. Facturify **does not collect or process sensitive personal data** (racial or ethnic origin, health status, genetic information, religious, philosophical or moral beliefs, union membership, political opinions, sexual preference). Should this become necessary in the future, the express written consent of the Data Subject shall be obtained pursuant to article 9 of the LFPDPPP.

4. PURPOSES OF PROCESSING

4.1. Primary purposes (necessary for the legal relationship). Without processing for these purposes, it is not possible to provide the services:

- Operate the Platform and enable User registration and authentication.
- Provide technological intermediation services between the Client and the SAT, pursuant to Article 30-B of the CFF.
- Process, transmit and integrate Tax Information to the SAT, on behalf of the Client.
- Manage the contractual relationship with the Client, including collection and billing.
- Provide attention, technical support and follow up on requests, complaints and claims.
- Comply with legal, tax, accounting and regulatory obligations applicable to Facturify.
- Respond to requirements from competent authorities within the scope of their powers.
- Prevent and detect fraud, misuse of the Platform and security incidents.

4.2. Secondary purposes (not necessary). The following purposes are not essential for the legal relationship, so the Data Subject may object to them without affecting the provision of services:

- Sending commercial communications, newsletters, product news and promotions.
- Conducting satisfaction surveys and market studies.
- Preparing internal statistics and analytics to improve the Platform.

Statement of refusal. If the Data Subject does not wish their personal data to be processed for secondary purposes, they may state so at any time by email addressed to **privacidad@facturify.com**, indicating their name, the purpose to which they object and, where applicable, the means to verify their identity.

5. LEGAL BASIS FOR PROCESSING

The processing of personal data by Facturify is based on articles 6, 8, 9, 10, 11, 16, 17, 36 and 37 of the LFPDPPP, as well as on its Regulations and other applicable regulations. In particular, processing is justified by the need to comply with Article 30-B of the Federal Tax Code and by the existence of a legal relationship between Facturify and the Client or User.

6. TRANSFERS OF PERSONAL DATA

Facturify may transfer personal data of the Data Subject to the following third parties, in the cases and for the purposes indicated:

- **Tax Administration Service (SAT):** to comply with Article 30-B of the CFF and other applicable tax obligations. This transfer **does not require the Data Subject's consent** pursuant to article 37, sections II and V, of the LFPDPPP.
- **Represented Client:** when the transfer is necessary for compliance with the legal relationship between Facturify and the Client, and for the provision of the services subject to the Platform.
- **Competent administrative, tax or judicial authorities:** when there is a duly founded and motivated legal requirement.
- **Companies of Facturify's same corporate group:** for internal administrative purposes, subject to internal personal data protection policies.
- **Technology service providers:** such as cloud infrastructure, communications, IT security and technical support providers, which act as Processors of Facturify and are contractually obligated to observe this Privacy Notice.

Except in the cases provided for in article 37 of the LFPDPPP, transfers shall require the Data Subject's consent, which shall be deemed granted if the Data Subject does not express their opposition in accordance with the procedures established in this Notice.

7. ARCO RIGHTS AND MEANS TO EXERCISE THEM

The Data Subject has the right to know what personal data Facturify has about them, what it is used for and the conditions of such use (Access). Likewise, it is their right to request correction of their information when it is outdated, inaccurate or incomplete (Rectification); to request its deletion from records or databases when they consider it is not being used in accordance with the principles, duties and obligations provided in the regulations (Cancellation); and to object to the use of their personal data for specific purposes (Opposition). These rights are known as **ARCO rights**.

7.1. Request. To exercise ARCO rights, the Data Subject must submit a written request to privacidad@facturify.com, containing:

- Full name of the Data Subject and address or means to receive notifications.
- Documents proving the identity of the Data Subject or, where applicable, the legal representation of whoever acts on their behalf.
- Clear and precise description of the personal data regarding which the ARCO right is being exercised.
- Any other element or document that facilitates the location of the personal data.

7.2. Response deadlines. Facturify shall respond to the request within a maximum period of 20 (twenty) business days from the date of receipt. If applicable, it shall make effective the right exercised within the following 15 (fifteen) business days from the date the response is communicated. Such deadlines may be extended once for an equal period, when the circumstances of the case so justify.

7.3. Limitations. The exercise of ARCO rights may be limited in the cases provided for in articles 26 and 34 of the LFPDPPP, including when the data is necessary to comply with subsisting legal, tax or

contractual obligations.

8. REVOCATION OF CONSENT

The Data Subject may revoke the consent given for the processing of their personal data at any time, without retroactive effects. The request must be submitted through the same means indicated for the exercise of ARCO rights.

However, Facturify may continue processing personal data when there is a subsisting legal, tax or contractual obligation that justifies it, or when the data is necessary to terminate the legal relationship between the parties.

9. LIMITATION OF USE OR DISCLOSURE OF DATA

The Data Subject may request the limitation of use or disclosure of their personal data by sending a request to **privacidad@facturify.com**, in accordance with the procedure provided for ARCO rights.

10. USE OF COOKIES, WEB BEACONS AND SIMILAR TECHNOLOGIES

The Platform may use cookies, web beacons and other similar technologies to automatically collect information such as browser type, operating system, pages visited, IP address and session duration. These technologies allow user authentication, remembering preferences and improving the user experience.

The Data Subject may disable the use of cookies through their browser settings; however, this may affect the functionality of the Platform.

11. SECURITY MEASURES

Facturify has implemented reasonable administrative, technical and physical security measures, aligned with industry standards, to protect personal data against damage, loss, alteration, destruction, or unauthorized use, access or processing, pursuant to articles 19 of the LFPDPPP and 57 to 65 of its Regulations.

12. RETENTION PERIOD

Personal data shall be retained for the time necessary to comply with the purposes for which it was collected, as well as with applicable legal obligations, in particular tax (five years, pursuant to article 30 of the CFF) and accounting obligations. Upon completion of such periods, the data shall be blocked and subsequently deleted in accordance with applicable regulations.

13. MINORS

The Platform is exclusively directed to adults. Facturify does not intentionally collect personal data from minors. If such processing is identified, the data shall be immediately deleted.

14. CHANGES TO THE PRIVACY NOTICE

Facturify reserves the right to modify, update or supplement this Privacy Notice at any time, to address legislative news, internal policies or new requirements arising from the operation of the Platform. Modifications shall be made available to the Data Subject through the Platform itself, indicating the date of the last update.

15. COMPETENT AUTHORITY

If the Data Subject considers that their right to personal data protection has been violated by any conduct or omission by Facturify, or presumes any violation of the provisions of the LFPDPPP, they may file a complaint or report with the National Institute of Transparency, Access to Information and Personal Data Protection (Instituto Nacional de Transparencia, Acceso a la Información y Protección de Datos Personales, INAI). For more information, consult www.inai.org.mx.

16. CONTROLLER'S CONTACT INFORMATION

For any questions, comments or requests related to this Privacy Notice or the processing of personal data, the Data Subject may contact the Controller through the following means:

Company name: Facturify, S.A. de C.V.

Personal Data Protection Department: privacidad@facturify.com

General email: info@facturify.com

Address: Insurgentes Sur 1524-206, Col. Crédito Constructor, C.P. 03940, Mexico City, CDMX, Mexico.

INDEPENDENCE NOTICE: The Platform operated by Facturify, S.A. de C.V. is independent and is NOT the official portal of the SAT nor of any represented Client. Facturify acts exclusively as a technological intermediary for compliance with Article 30-B of the Federal Tax Code.