

TERMS AND CONDITIONS OF USE

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

Last updated: April 30, 2026

IMPORTANT NOTICE: This site is operated by Facturify, S.A. de C.V. (hereinafter, “Facturify”) and acts on behalf of the corresponding Client in each case, exclusively for compliance purposes before the Tax Administration Service (Servicio de Administración Tributaria, “SAT”). This site is independent and is NOT the official portal of SAT nor of any of the represented Clients.

1. DEFINITIONS

For purposes of these Terms and Conditions (the “Terms”), the following terms shall have the meanings ascribed to them below:

“Platform”: The software-as-a-service (SaaS) application operated by Facturify, accessible through the website enabled for that purpose, whose function is to serve as a technological intermediary between various technology platforms operating in Mexico and the SAT.

“Facturify”: Facturify, S.A. de C.V., a legal entity incorporated under the laws of the United Mexican States, operator of the Platform.

“Client”: The technology platform, legal entity or foreign legal figure that contracts Facturify's services for compliance with its obligations under Article 30-B of the Federal Tax Code, on whose behalf Facturify acts before the SAT.

“User”: Any individual or legal entity that accesses or uses the Platform, including authorized representatives of the Client.

“SAT”: Tax Administration Service (Servicio de Administración Tributaria), a decentralized body of the Ministry of Finance and Public Credit of Mexico.

“CFF”: Federal Tax Code (Código Fiscal de la Federación) in force in the United Mexican States.

“Article 30-B”: Provision of the CFF that requires technology platforms, legal entities and foreign legal figures that provide the use, temporary enjoyment or sale of goods or provision of services through computer applications, to allow real-time access to the information, data and documents of their systems to the SAT.

“Tax Information”: Data, records, documents and other information that the Client provides or generates through the Platform for the purpose of complying with Article 30-B.

2. PURPOSE AND SCOPE OF SERVICE

2.1. The Platform's purpose is to facilitate the transmission, integration and delivery of Tax Information between the Client and the SAT, in compliance with the obligations established in Article 30-B of the CFF and other applicable tax provisions.

2.2. Facturify acts exclusively as a technological intermediary and provider of data processing services. Facturify **is not** a tax authority, does not issue resolutions, does not determine tax obligations, nor does it replace the Client's responsibility before the SAT.

2.3. The Platform **is not** the official SAT portal, nor does it constitute an official channel of said authority. Any official procedure, consultation or formality must be carried out directly before the SAT through its official channels.

2.4. Facturify provides its services acting on behalf of each Client exclusively for compliance purposes before the SAT, under the terms of the representation instrument or individual contract governing the relationship with such Client. The Platform **is not** the official portal of any Client, nor of its affiliates or subsidiaries, and bears no relationship of affiliation, sponsorship or endorsement beyond the scope expressly agreed upon in the corresponding instrument. The trademarks, denominations and distinctive signs of the Clients that, where applicable, appear on the Platform, are the property of their respective owners and are used solely to identify the scope of the representation.

3. ACCEPTANCE OF TERMS

3.1. Access to and use of the Platform implies full, express and unconditional acceptance of these Terms. If the User does not agree with any of the provisions contained herein, the User shall refrain from using the Platform.

3.2. The person accepting these Terms on behalf of a legal entity represents, under oath, that they have sufficient and current authority to bind such legal entity under the terms of this instrument.

4. REGISTRATION, CREDENTIALS AND USER ACCOUNT

4.1. To access certain functionalities of the Platform, the User must register and provide truthful, accurate, up-to-date and complete information.

4.2. The User is solely responsible for the confidentiality of their access credentials (username, password, API keys, certificates, e.firma, among others). Any activity carried out with their credentials shall be presumed to have been carried out by the User.

4.3. The User shall immediately notify Facturify of any unauthorized use or suspicion of compromise of their credentials or account.

5. USER OBLIGATIONS AND BEST PRACTICES

5.1. The User undertakes to:

- Use the Platform exclusively for the lawful purposes provided in these Terms.
- Provide truthful, complete, accurate and up-to-date Tax Information.
- Maintain the confidentiality of their credentials and not share them with unauthorized third parties.
- Comply with all applicable tax, civil, commercial and administrative provisions.
- Not use the Platform to carry out acts contrary to law, morality or good customs.
- Not attempt to violate, circumvent or evade the technical security measures of the Platform.

- Not perform reverse engineering, decompilation, disassembly or modification of the Platform's software.
- Not use bots, scripts, scrapers or other unauthorized automated means to access the Platform.
- Maintain independent backups of the Tax Information transmitted through the Platform.
- Promptly notify Facturify of any error, inconsistency or anomaly detected.

5.2. **Client's tax responsibility.** Notwithstanding the use of the Platform, the Client retains at all times the primary, direct and exclusive responsibility for compliance with its tax obligations before the SAT, including those arising from Article 30-B of the CFF. Facturify does not assume such obligations nor can it be considered a substitute, tax agent or joint obligor of the Client.

6. INTELLECTUAL PROPERTY

6.1. All intellectual and industrial property rights over the Platform, including, without limitation, source code, design, interface, trademarks, logos, documentation and content, are the exclusive property of Facturify or their respective owners, and are protected by applicable Mexican and international legislation.

6.2. These Terms do not transfer to the User any property rights over the Platform. Only a limited, non-exclusive, non-transferable, non-sublicensable and revocable license is granted to use the Platform in accordance with these Terms.

6.3. The trademarks, trade names and distinctive signs of Clients that may appear on the Platform are the exclusive property of their respective owners and their use is limited to the purpose of identifying the representation that Facturify holds for compliance purposes before the SAT.

7. PERSONAL DATA PROTECTION AND PRIVACY

7.1. The processing of personal data carried out through the Platform is governed by Facturify's Privacy Notice, available on the Platform itself, and is subject to the provisions of the Federal Law on Protection of Personal Data Held by Private Parties (Ley Federal de Protección de Datos Personales en Posesión de los Particulares), its Regulations and other applicable regulations.

7.2. When Facturify processes personal data on behalf of the Client, it shall do so in its capacity as data processor under article 50 of the Regulations of the Federal Law on Protection of Personal Data Held by Private Parties, subject to the Client's documented instructions and applicable legal obligations.

7.3. Facturify implements reasonable administrative, technical and physical security measures, aligned with industry standards, to protect Tax Information and personal data against loss, alteration, destruction, unauthorized access or processing.

8. AVAILABILITY AND SERVICE LEVEL

8.1. Facturify shall make commercially reasonable efforts to keep the Platform continuously available. However, the User acknowledges that the Platform may experience interruptions due to scheduled maintenance, technical failures, force majeure or fortuitous events, as well as causes attributable to third parties, including the SAT itself.

8.2. Facturify does not guarantee that the Platform is error-free or that its operation is uninterrupted. Specific service levels, where applicable, shall be established in the individual contract entered into with each Client.

9. LIMITATION OF LIABILITY

9.1. To the maximum extent permitted by applicable law, Facturify shall not be liable for:

- Indirect, incidental, special, punitive or consequential damages, including loss of profits, revenue, data, business opportunities or reputation.
- Penalties, fines, surcharges, updates or any tax consequence arising from incorrect, incomplete or late information provided by the User.
- Interruptions, failures or limitations of services provided by third parties, including telecommunications, hosting providers or the SAT itself.
- Fortuitous events or force majeure, pursuant to article 2111 of the Federal Civil Code (Código Civil Federal).
- Unauthorized, improper or fraudulent use of the User's credentials.
- Decisions made by the User based on information presented by the Platform without independent verification.

9.2. Facturify's total and aggregate liability to the User for any claim arising out of or related to the Platform shall be limited to the amount actually paid by the Client to Facturify during the twelve (12) months prior to the event giving rise to the claim.

10. INDEMNIFICATION

10.1. The User undertakes to indemnify, defend and hold harmless Facturify, its shareholders, directors, officers, employees, agents and affiliates from any claim, demand, proceeding, fine, penalty, damage, loss, cost or expense (including reasonable attorney's fees) arising from: (i) the User's use of the Platform; (ii) the User's breach of these Terms or applicable law; or (iii) the inaccuracy, falsehood or lack of update of the Tax Information provided by the User.

11. SUSPENSION AND TERMINATION

11.1. Facturify may suspend or terminate the User's access to the Platform, in whole or in part, without the need for prior judicial declaration, in the following cases:

- Breach by the User of any provision of these Terms.
- Improper, fraudulent or unlawful use of the Platform.
- Failure to pay agreed considerations, where applicable.
- Requirement by competent authority.
- Reasons of information security or data protection.

11.2. Termination of the Terms does not release the User from obligations previously incurred nor from those that by their nature must subsist, including confidentiality, intellectual property, indemnification

and limitation of liability.

12. MODIFICATIONS TO THE TERMS

12.1. Facturify reserves the right to modify these Terms at any time. Modifications shall be published on the Platform indicating the date of the last update. Continued use of the Platform after publication shall imply tacit acceptance of the modifications.

13. NOTICES

13.1. All notices, communications or notifications derived from these Terms shall be made by email to the addresses provided by the parties, which shall be considered fully valid and effective. Notices shall be deemed received on the business day following their dispatch.

14. APPLICABLE LAW AND JURISDICTION

14.1. These Terms are governed by and interpreted in accordance with the laws of the United Mexican States.

14.2. For the resolution of any dispute arising from or related to the interpretation, execution or compliance with these Terms, the parties expressly submit to the jurisdiction and competence of the competent courts of Mexico City, waiving any other jurisdiction that may correspond to them by reason of their present or future domicile.

15. GENERAL PROVISIONS

15.1. Severability. If any provision of these Terms is declared null, invalid or unenforceable by a competent authority, such provision shall be deemed not written, without affecting the validity or effectiveness of the remaining provisions.

15.2. No waiver. The failure to exercise or the late exercise by Facturify of any right provided in these Terms shall not constitute a waiver thereof.

15.3. Assignment. The User may not assign the rights and obligations derived from these Terms without the prior written consent of Facturify. Facturify may assign its rights and obligations to any affiliate or successor, upon prior notice to the User.

15.4. Entire agreement. These Terms, together with the Privacy Notice and, where applicable, the individual contracts entered into with each Client, constitute the entire agreement between the parties regarding the use of the Platform. In case of conflict between these Terms and an individual contract with a specific Client, the provisions of the individual contract shall prevail with respect to the matters expressly regulated therein.

15.5. Language. These Terms are drafted in Spanish, which shall be the reference language for their interpretation. Any translation is for informational purposes only.

16. CONTACT

For any question, comment or clarification regarding these Terms, the User may contact Facturify through the following means:

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

Email: info@facturify.com

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

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