

General Terms and Conditions of Use of the Wideclerk Services

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Preamble

These General Terms and Conditions of Use ("Terms") govern the conditions under which WIDECLERK, LDA. ("Wideclerk", "we", "our"), a legal person with its registered office at Praça das Flores, N.º 45, 1200-257 Lisboa, Portugal, registered with the Commercial Registry under legal-person number (NIPC) 516 434 080, makes its services and platforms available to its clients ("Client", "user", "you").

Use of any Wideclerk service or platform implies full and unreserved acceptance of these Terms, as well as of the Privacy Policy and the Cookie Policy. Where the Client has entered into a Master Services Agreement with Wideclerk, clause 16.6 (Precedence) applies.

1. Definitions

For the purposes of these Terms:

1.1. "Platform" — the set of web applications made available by Wideclerk, including:

- Developer Portal (developer.wideclerk.com) — technical monitoring and management portal;
- Clerk Portal (clerk.wideclerk.com) — financial and accounting management portal;
- App Portal (app.wideclerk.com) — operational business management portal.

1.2. "Services" — the set of financial management features and services made available by Wideclerk, including:

- Financial Control and Operational Structuring — implementation of processes, information flows, responsibilities and internal controls;
- Invoice Control and Validation — verification of the legal, tax and accounting compliance of invoices received, payment control and identification of duplicates;
- Autonomous Taxation and Tax Optimisation — analysis of transactions subject to autonomous taxation and mitigation strategies;
- Cash Flow Analysis and Control — continuous monitoring of cash inflows and outflows and identification of treasury needs.

2. Subject Matter

2.1. Wideclerk grants the Client a non-exclusive, non-transferable and revocable licence to use the Platform and the Services during the subscription period, under the terms and conditions set out herein.

2.2. The Services are made available as SaaS (Software as a Service), benefiting from continuous updates and improvements without any intervention required from the Client.

2.3. Access to the Services is conditional upon: (a) the execution of an individual agreement or acceptance of these Terms; (b) activation of the account by the Client; (c) payment of the applicable fees; (d) compliance with these

Terms.

3. Registration and account

3.1. Access to the Platform requires prior registration and the creation of an account.

3.2. The Client is responsible for: (a) providing true, complete and up-to-date information; (b) keeping its access credentials confidential; (c) notifying Wideclerk immediately of any unauthorised use of its account; (d) all activities carried out through its account.

3.3. Each authorised user must have individual credentials. Sharing credentials between users is prohibited.

3.4. Wideclerk reserves the right to suspend or cancel Accounts that breach these Terms.

4. Obligations of the Client

4.1. The Client undertakes to:

- (a) use the Platform only for lawful purposes and in accordance with applicable law;
- (b) not reproduce, copy, modify, decompile, reverse engineer or create derivative works of the Platform;
- (c) not use the Platform in any way that could damage, disable or overload Wideclerk's servers;
- (d) not attempt to access restricted areas of the Platform or other Clients' data;
- (e) ensure that the client data does not infringe third-party rights;
- (f) keep its tax and financial data in compliance with Portuguese legal obligations;
- (g) comply fully with the GDPR with respect to the data it uploads to the Platform;
- (h) allow audits by Wideclerk to verify compliance with these Terms.

5. Obligations of Wideclerk

5.1. Wideclerk undertakes to:

- (a) provide the Services in accordance with the levels defined in the SLA;
- (b) maintain the security and integrity of the client data;
- (c) process Personal Data in accordance with the GDPR and the Privacy Policy;
- (d) notify the Client of any security incidents affecting its data, within the legally required time limits;
- (e) provide technical support during business hours (09:00–18:00, business days, Lisbon time);
- (f) keep the Platform up to date and functional.

6. Financial Terms

6.1. Fees and Payment

(a) The fees for the Services are set out in the **price list in force**, made available by Wideclerk at wideclerk.com and reflected in the commercial proposal applicable to the Client. Volume pricing by number of locations, additional tax entities and optional managed services are set out in that list. In the event of any discrepancy between an amount stated in any other medium and the price list in force, the latter prevails.

(b) Payment is made monthly, by SEPA Direct Debit, card or another agreed means;

(c) All amounts stated are exclusive of VAT at the legal rate in force.

6.2. Late Payment and Default

(a) A payment delay of more than 15 (fifteen) days entitles Wideclerk to suspend access to the Services, upon prior notice; (b) default interest is due at the legal rate in force; (c) persistent default for a period of more than 30 (thirty) days constitutes grounds for termination of the agreement.

6.3. Price Changes

(a) Wideclerk may change the fees for the Services upon at least 30 (thirty) days' notice; (b) in the event of disagreement, the Client may terminate the agreement without penalty until the end of the monthly period in which the new price list comes into force.

7. Intellectual Property

7.1. The Platform, including but not limited to the software, source code, algorithms, databases, interfaces, design, trade marks and logos, is the exclusive property of Wideclerk, protected by Portuguese and European intellectual and industrial property law.

7.2. These Terms do not confer on the Client any intellectual property right over the Platform, other than the limited right of use provided for herein.

7.3. The client data remains the exclusive property of the Client. Wideclerk acquires no rights over the client data, other than the limited right to process it for the provision of the Services.

7.4. Wideclerk may use anonymised and aggregated data for the purposes of improving the Services, statistical analysis and benchmarking, without identifying the Client.

7.5. The Client may not: (a) reproduce, copy or duplicate any element of the Platform; (b) modify, translate or create derivative works; (c) reverse engineer, decompile or disassemble; (d) sublicense, resell or redistribute the Services; (e) remove copyright or intellectual property notices.

8. Protection of Personal Data

8.1. The processing of personal data is governed by the Privacy Policy and by the Data Processing Agreement (DPA), which form an integral part of these Terms.

8.2. Wideclerk acts as: Controller with respect to the data used to manage the Client's account; Processor with respect to the client data processed on the Platform.

8.3. The Client is responsible for: (a) the lawfulness of the collection and processing of the data it uploads to the Platform; (b) obtaining the necessary consents from data subjects; (c) compliance with the GDPR with respect to the data under its responsibility.

8.4. Data isolation between Clients is guaranteed at a technical and organisational level, as described in the Security Policy.

9. Confidentiality

9.1. Both parties undertake to keep confidential all commercial, technical and financial information received from the other party in the course of using the Services.

9.2. The confidentiality obligation does not apply to information that: (a) is or becomes public knowledge without breach of these Terms; (b) was already in the possession of the receiving party before its disclosure; (c) is independently developed by the receiving party; (d) is disclosed under a legal requirement or an order of a competent authority.

9.3. The confidentiality obligation continues for a period of 3 (three) years after the end of the agreement.

10. Limitation of Liability

10.1. The Platform is provided "as is", without implied warranties of merchantability or fitness for a particular purpose, except as expressly provided in these Terms and in the SLA.

10.2. Wideclerk shall not be liable for: (a) indirect, incidental, special, consequential or punitive damages; (b) loss of profits, revenue, data or business opportunities; (c) errors or omissions in the client data; (d) unavailability of the Platform caused by scheduled maintenance, force majeure or the acts of third parties; (e) decisions taken by the Client on the basis of the results of the Services (including accounting classifications, data extractions and reconciliations).

10.3. Wideclerk's total aggregate liability, on any ground and regardless of the form of action, is limited to the **lesser** of the following amounts: (a) the total amount of fees actually paid by the Client in the 12 (twelve) months preceding the event giving rise to the liability; or (b) EUR 50,000.00 (fifty thousand euros).

10.4. The limitations of liability in this section do not apply to: (a) breach of confidentiality obligations; (b) infringement of intellectual property rights; (c) damage resulting from wilful misconduct or gross negligence; (d) liability that cannot be limited by law.

11. Availability and Maintenance

11.1. Wideclerk undertakes to keep the Platform available in accordance with the levels defined in the SLA.

11.2. Wideclerk may carry out scheduled maintenance, preferably outside business hours, upon 24 (twenty-four) hours' notice.

11.3. In the event of emergency maintenance, Wideclerk will notify the Client as soon as possible.

12. Term and Termination

12.1. Term. The agreement **has no minimum commitment period**. It runs for successive monthly periods, renewing automatically for equal and successive periods of one (1) month, unless terminated under this clause 12.

12.2. Termination by Wideclerk. Wideclerk may terminate the agreement with immediate effect in the event of: (a) a material breach of these Terms not remedied within 10 (ten) days of notice; (b) use of the Platform for unlawful purposes; (c) persistent breach of payment obligations; (d) insolvency, winding-up or cessation of business of the Client.

12.3. Termination by the Client. The Client may terminate the agreement: (a) **for convenience, at any time before the start of the next billing cycle**, by written notice (email or registered letter). Notice received before the invoice for the following period is issued prevents that period from being billed; (b) with immediate effect, in the event of a material breach of the Terms by Wideclerk not remedied within 10 (ten) days.

12.4. Effects of Termination. (a) Access to the Platform ceases at the end of the monthly period already invoiced and paid, the Services remaining active until then, **with no pro-rata refund**; (b) Wideclerk will make the client data available in an exportable, open and machine-readable format for 30 (thirty) days after termination; (c) once the 30-day period has elapsed, the client data will be deleted, except where its retention is required by law; (d) the obligations of confidentiality, intellectual property and limitation of liability survive termination.

13. Force Majeure

13.1. Neither party shall be liable for failure to perform its obligations where this results from force majeure events, including but not limited to: natural disasters, war, acts of terrorism, epidemics, telecommunications or power failures, governmental or regulatory acts.

13.2. The affected party must notify the other within 5 (five) business days of the start of the force majeure event.

13.3. If the force majeure event persists for more than 30 (thirty) consecutive days, either party may terminate the agreement without penalty.

14. Assignment

14.1. The Client may not assign its contractual position without Wideclerk's prior written consent.

14.2. Wideclerk may assign its contractual position to entities within its group or to legal successors, upon prior notice to the Client.

15. Communications and Notices

15.1. All communications and notices under these Terms must be made in writing, by: Email: legal@wideclerk.com · Address: Praça das Flores, N.º 45, 1200-257 Lisboa, Portugal.

15.2. Notices are deemed received: (a) at the time of delivery, when delivered in person; (b) on the business day following dispatch, when sent by email; (c) on the 3rd business day after dispatch, when sent by registered post.

16. General Provisions

16.1. Entire Agreement. These Terms, together with the Privacy Policy, the DPA, the SLA, the Security Policy, the Licensing Terms and the Cookie Policy, constitute the entire agreement between the parties, superseding any prior agreements, without prejudice to clause 16.6.

16.2. Severability. If any provision of these Terms is held to be invalid or unenforceable, the remaining provisions remain in full force and effect.

16.3. Waiver. Failure to exercise any right provided for in these Terms does not constitute a waiver of that right.

16.4. Amendments. Wideclerk may amend these Terms upon at least 30 (thirty) days' notice. Continued use of the Services after the amendments come into force implies acceptance of them.

16.5. Language. These Terms are written in English. In the event of translation, the English version prevails. This concerns the language of interpretation only; clause 17 (Governing Law and Jurisdiction) is unaffected.

16.6. Precedence. Where the Client has entered into a **Master Services Agreement** with Wideclerk, that agreement prevails over these Terms in the event of any discrepancy, regardless of the date of its execution or of the last update of these Terms. These Terms apply to matters not governed by that agreement and to anyone using the Platform without an individual agreement in place.

17. Governing Law and Jurisdiction

17.1. These Terms are governed by and construed in accordance with Portuguese law.

17.2. Any dispute arising from these Terms shall be submitted to the courts of the judicial district of Lisbon (Comarca de Lisboa), with express waiver of any other jurisdiction.

18. Contacts

WIDECLERK, LDA.

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LEGAL REVIEW — PENDING

These Terms and Conditions were drawn up on the basis of best practice in the B2B SaaS sector, in compliance with applicable Portuguese and European law, including the GDPR, the Portuguese Civil Code and consumer protection legislation. Review by a specialised lawyer is recommended before publication.

[PENDING] ☐ Legal review by Dr. Samuel Oliveira (Portuguese Bar Association card no. 59720L, Lisbon district, registration no. 271667).

Binding version. This document was drawn up in the English language. Any translations into other languages are provided solely for the reader's convenience. In the event of any divergence or conflict of interpretation between language versions, the English-language version always prevails. This concerns the language of interpretation only: the applicable law stated in this document, and any forum it agrees, are unchanged.