Data Protection Agreement Data Controllers

Reference: GDPR-DOC-APDRT
Classification: Available to Signatories and Supervisory Authorities

1. Parties to the Agreement and Points of Contact

1.1 - Data Controller

Entity or taxpayer in the performance of professional duties that processes data in accordance with instructions provided by the Subcontractor during negotiations and/or acquisition proposals processes. For the purposes of this Data Protection Agreement (DPA), the Data Controller is:

- ✔ Entity name:
- ✔ Address:
- ✔ VAT Number:

The point of contact for all matters relating to personal data protection, this agreement, and potential personal data breaches is:

- ✔ Job title:
- ✔ Email:
- ✔ Phone number:

1.2 Subcontractor

Entity that processes the data necessary for the billing process on behalf of the data controller. For the purposes of this Data Protection Agreement (DPA), the Subcontractor is:

- ✔ Moloni Unipessoal, Lda
  Av. José Malhoa, n.º 2 - Tardoz, Edifício Malhoa Plaza, escritório 1.5
  1070-325 Lisboa
  NIF 513 321 527

The point of contact for all questions related to personal data protection, this agreement, and possible personal data breaches is:

- ✔ Data Protection Officer
  dpo@moloni.pt | 211450112

2. Introduction

2.1. Both Parties confirm that the signatories have sufficient powers to conclude this DPA. This Agreement will be part of and regulate the processing of personal data linked to the main service contract established between the Parties whose main purpose is:

- ✔ **Issuance of fiscally relevant documents and underlying support operations and the organization of information.**

2.2. The Subcontractor commits to contribute to the Data Controller's privacy framework in a reasonable way and in accordance with this document, to enable the Data Controller to be transparent with its own customers, in accordance with the requirements of applicable privacy legislation. As part of this, the Subcontractor confirms that:

1. It is aware of the obligations of a Subcontractor under the GDPR;
2. It understands how this affects the development of its own activity;
3. It must include compliance with the General Data Protection Regulation (GDPR) in the execution and delivery of the service it provides, under the terms of this document, paying particular attention to the provisions of articles 25, 28, 30 and 32 to 36, all of the GDPR.

3. Scope of application

3.1. This agreement regulates the data processing carried out by the Subcontractor under the subscription of the Data Controller (Moloni client) and highlights how the Subcontractor must ensure data privacy, through the adoption and implementation of technical and organizational measures that also demonstrate compliance with applicable regulations, in particular the GDPR.

3.2. The data processing carried out by the Subcontractor has the exclusive purpose of delivering a service that contributes to the main purpose referred to in point 2.1. The Subcontractor undertakes not to process the data included in this contract for any purpose that falls outside the scope of the service to be delivered.

3.3. The parties also agree that this document takes precedence over other provisions that have been established within the scope of other service agreements or data protection agreements that have already existed between the parties. This agreement will be valid as long as the contract with the main service object remains in execution.

4. Obligations and Rights of the Data Controller

4.1. The Data Controller has the legal authority to process and disclose to the Subcontractor and, if applicable, to additional subcontractors that may prove necessary, all Personal Data necessary for the intended processing.

4.2 The Data Controller is also responsible for controlling the accuracy, integrity, content, reliability and lawfulness of the Personal Data disclosed to the Subcontractor.

4.3. The Data Controller also assumes the duties of providing information to Data Subjects and authorities regarding the processing of Personal Data in accordance with mandatory data protection legislation.

4.4 The Data Controller, when using the services provided by the Subcontractor under the Terms of Service Agreement, will not communicate any Sensitive Personal Data to the Subcontractor, unless this is explicitly agreed in Annex A of this agreement.

5. Subcontractor Obligations

5.1. The Subcontractor will also only process personal data on behalf of and in accordance with the instructions of the Data Controller, as written in the Terms of Use and this agreement. From these documentary pieces it can be inferred that data processing will be carried out within the limits of the Law and other applicable regulations, to comply with all obligations arising from the Terms of Use signed at the beginning of the commercial relationship, as stipulated by the rules and operating principles for the regular use of the subcontractor's service and also in accordance with the specifications of this agreement.

For all due purposes, the subscription, activation, or regular use of the Service — which may integrate, by default or natively, features based on Artificial Intelligence, virtual assistants, smart agents, audio transcription, or automated document reading (under Clause 6 of the Terms of Use) —, as well as interaction with technical and commercial support channels using equivalent technologies (under Clause 28 of the Terms of Use), constitutes authorization by the Data Controller for the Subcontractor to proceed with the transit and processing of necessary data with external AI technology partners identified in Annex B.

5.2. If the Subcontractor has or becomes aware that its data processing activities infringe the GDPR or other applicable privacy legislation, it must notify the Data Controller about these possible data privacy violations.

5.3. The categories of Data Subjects and Personal Data subject to processing linked to this agreement are described in Annex A to this agreement.

5.4. The Subcontractor will ensure the confidentiality, integrity and availability of Personal Data in accordance with the standard and requirements provided by Article 32 GDPR and other applicable privacy legislation. The Subcontractor will carry out its activity in accordance with systemic, organizational and technical measures adopted to guarantee an adequate level of security, taking into account the state of the art and the cost of implementation in relation to the risk represented by the processing activities.

5.5. The Subcontractor must assist the Data Controller in implementing security measures through appropriate technical and organizational measures in fulfilling its obligations and, indirectly, in fulfilling the obligations of the Data Controller (Moloni customers), in accordance with applicable privacy legislation. This assistance is particularly relevant in the case of data subjects' requests to exercise their privacy rights in accordance with Chapter 3 of the Regulation, or in other privacy compliance issues in accordance with the GDPR, particularly with regard to the requirements described in articles 32 to 36 of the GDPR.

5.6. If the Data Controller requires additional information or assistance regarding security measures, documentation or other forms of information about the way the Subcontractor processes Personal Data, and such requests exceed the standard information provided by the Subcontractor to comply with applicable privacy legislation, it must formulate a specific request that will be analyzed on a case-by-case basis taking into account the categories of data requested and the implications they may have on the company's proprietary processes. A processing fee of a value calculated based on the allocated resources may be applied to the processing of these requests for supplementary information, upon prior notice.

5.7. The Subcontractor and its team will guarantee the confidentiality of Personal Data subject to Processing in accordance with the Contract. This provision also applies after the cessation of the Contract by the Data Controller and workers/employees of Moloni Unipessoal, Lda., regardless of the length of service and the employment relationship established.

5.8. The Subcontractor, by notifying the Data Controller without undue delay, will allow the Data Controller to comply with legal requirements regarding the notification of data authorities or Data Subjects about data privacy incidents that may occur:

1. **Early Alert:** Within a maximum of 24 hours after becoming aware of the incident, indicating whether it may stem from unlawful actions or presents a risk of propagation;
2. **Incident Notification:** Within a maximum of 72 hours after becoming aware, accompanied by a detailed report with the initial assessment of severity.

5.9. The Subcontractor will not respond directly to requests from subjects holding personal data, unless authorized to do so by the Data Controller. Additionally, the sharing of Data Controller data following notification from administrative, judicial, police, or tax authorities (including the Tax and Customs Authority) shall only be executed following a rigorous internal review by the Subcontractor regarding the competence of the requesting entity, formal compliance, and legal grounds invoked.

5.10. The Subcontractor does not take as its own the risk inherent in the use, by the Data Controller, of third-party integrations aimed at automating processes through the API provided by the Subcontractor. This type of integration is only made reliable when it comes to proprietary solutions.

5.11. The Subcontractor may process Personal Data about users and about the use of the service by Data Controllers based on the legitimate interest of the Subcontractor in the continuous improvement of user experience and platform security (under point (f) of Article 6(1) of the GDPR), when necessary to obtain feedback and improve the service. The Data Controller grants the Subcontractor the right to use and analyze activity data associated with their use of the Service for the purposes of optimizing and improving the product or as a way of improving the delivery of the service and also to allow the Subcontractor to create new features and functionalities for later incorporation into the product and/or new versions. It is expressly clarified that this right encompasses the analysis of usage metrics and cross-referencing with subscription and commercial management (CRM) data for churn prevention, plan optimization suggestions (upsell), or direct marketing communications from the platform itself, guaranteeing the user the right to object (opt-out) in their account settings. Whenever such processing involves non-aggregated personal data, the Subcontractor undertakes to apply strict pseudonymization measures, ensuring data cannot be attributed to a specific data subject without the use of additional information kept separately. Moloni

Unipessoal, Lda., in this context, will be considered a Data Controller outside the scope of this agreement.

5.12. When using the service, the Data Controller will add data to the Software and acknowledges that the Subcontractor may use said Customer Data in structured, pseudonymized, or non-aggregated formats for service improvement, research, training, educational and/or statistical purposes, provided technical identity isolation safeguards set out in Clause 5.11 are ensured.

6. Use of further Subcontractors

6.1. s part of the provision of services to the Data Controller and in accordance with the Service Agreements as well as this Agreement, the Subcontractor shall engage further subcontractors, and the Data Controller grants its general consent for the use of such further subcontractors selected and/or to be selected by the Subcontractor. These further subcontractors may include companies within the Visma group, to which Moloni Unipessoal, Lda. also belongs, or external third-party subcontractors. All further subprocessors are listed in Annex B. The Subcontractor shall ensure that the further subcontractors agree to assume responsibilities equivalent to the obligations set out in this Agreement and in the Terms of Service. General consent for the use of further subcontractors explicitly covers artificial intelligence computing and infrastructure service providers required for executing intelligent tools provided natively by the platform.

6.2. In cases where further subcontractors are located outside the EU or EEA, the Data Controller authorises the Subcontractor to assess the appropriate legal bases for the transfer of Personal Data outside the EU/EEA on behalf of the Controller, as provided herein, by consulting Adequacy Decisions and adopting the EU Standard Contractual Clauses.

6.3. If the Data Controller objects to a new further subcontractor within 30 days of its engagement being made public, the Subcontractor and the Data Controller shall review the documentation related to the subcontractor's compliance efforts to ensure adherence to applicable privacy legislation. If the Data Controller continues to object and has reasonable grounds for doing so, the Data Controller shall not have the right to oppose the use of such a further subcontractor (particularly due to the nature of standard online Software and the mass subscription-based distribution model under the Terms of Service). However, the Data Controller may terminate the Service Agreement for which the disputed further subcontractor is being used. If it is not possible to isolate the process in which the further subcontractors are engaged, termination of the entire Moloni Unipessoal, Lda. supply agreement should be considered.

7. Security

7.1. The Subcontractor is committed to providing a high level of security in its products and services, which it achieves through organizational, technical and physical security measures, in accordance with the requirements on information security measures described in article 32 of the GDPR.

7.2. The Service Contract establishes the data security measures or other procedures that the Subcontractor implements in the processing of Personal Data under its responsibility. The Data Controller will be responsible for the appropriate and adequate security of the equipment and IT environment under its responsibility.

8. Audit Rights

8.1. The Data Controller may audit the Subcontractor's compliance with this agreement up to once a year. If required by legislation applicable to the Data Controller, the Data Controller may request audits at a shorter frequency than advertised. To request an audit, the Data Controller must send the Subcontractor a detailed audit plan at least four weeks in advance of the proposed audit date, describing the proposed scope, duration and start date of the audit. If any third party carries out the audit, this must, as a main rule, be mutually agreed between the Data Controller and the Subcontractor. However, if the environment in which the treatments are carried out is multi-provider, the Data Controller gives the Subcontractor the authority to decide, for security reasons, that the audits will be carried out by a neutral external auditor of its choice.

Should the Data Controller be a financial entity covered by Regulation (EU) 2022/2554 (DORA), audit and digital operational resilience testing rights extend to competent supervisory authorities (e.g., Banco de Portugal or CMVM), requiring 4 weeks' written prior notice and strict delimitation of technical scope so as not to disrupt the shared multi-user computing environment.

8.2. If the scope of audit requested by the Data Controller is covered in an ISO report or similar report carried out by a qualified external auditor in the last twelve months, and the Subcontractor confirms that no material changes are known to the audited measures, the Data Controller agrees to accept these conclusions rather than requesting a new audit of the measures covered by the report.

8.3. In any case, audits must be carried out during normal operating hours at the subcontractor's facilities or in others that are their responsibility, in a format subject to the subcontractor's regulations and policies and cannot unjustifiably interfere with the subcontractor's commercial activities.

8.4 The Data Controller will be responsible for any costs that arise from the audits requested. Furthermore, requests for assistance from the Subcontractor may be subject to fees and are subject to a case-by-case analysis.

9. Term and cessation

9.1. This agreement is valid as long as the Subcontractor processes personal data on behalf of the Data Controller and comes into effect immediately after acceptance of the Terms of Service or, if necessary, with the specifics agreed in Annex A.

9.2. On the other hand, this agreement is automatically terminated upon termination of the Service Agreement provided for in its terms. After the cessation of this agreement, the Subcontractor will delete or return the Personal Data processed on behalf of the Data Controller, in accordance with the applicable clauses in the Terms of Use and the Data Retention Policy referred to therein as soon as reasonably possible, unless local or EU law requires additional storage.

10. Modifications

10.1. Modifications to this agreement take effect after they have been published. In the case of agreements with specificities within the scope of point 9.1, changes will only come into force upon signature of a new agreement.

10.2. If any provision of this agreement becomes void, this will not affect the remaining provisions. The Parties will replace the null provision with a legal provision that reflects the same purpose.

11. Applicable Liability, Law and Jurisdiction

To avoid doubt, the Parties agree and acknowledge that each Party will be responsible and liable for the payment of administrative fines and damages directly to data subjects that the Party has been obliged to pay by data protection authorities or authorized courts in accordance with applicable privacy legislation. Liability issues between the Parties will be governed by the liability clauses of the Terms of Use agreed upon when subscribing and making the Moloni platform available.

The applicable jurisdictions in the event of dispute resolution are also mentioned in the Terms of Use.

By Moloni Unipessoal, Lda - Subcontractor

Model	Characteristics
Signature	
Name	
Role	
Date	

By XXXXXXX - Data Controller

Model	Characteristics
Signature	
Name	
Role	
Date	

Annex A - Data Subjects, Types of Personal Data, Purposes, and Description of Processing Duration

A.1 - Categories of Personal Data Subjects:

- ✔ Moloni user's final customers;
- ✔ Moloni user's workers;
- ✔ Moloni user's contacts.

A.2 Categories of Personal Data Processed:

- ✔ Billing information such as name, address, tax identification number, etc.;
- ✔ Information on professional relationships and positions held;
- ✔ Information on current accounts, obtained through simple summations without profiling.
- ✔ Voice data and audio recordings (exclusively within the scope of virtual assistant voice commands or interactions with technical and commercial support channels).

Note: No sensitive personal data, as defined under Article 9 of the GDPR, is processed.

A.3 Processing Purposes:

The purposes for which Moloni Unipessoal, Lda. processes personal data on behalf of its customers are:

- ✔ Providing invoicing services in accordance with the subscribed Terms of Use;
- ✔ Performing technical and commercial support operations (including the potential use of virtual customer service assistants, automated message analysis, or communication transcription via Artificial Intelligence systems, under Clause 28 of the Terms of Use);
- ✔ Managing the commercial relationship with clients and official agents.

A.4 Description of Processing:

The data processing carried out by Moloni arises from the Terms of Use and primarily involves the registration, storage, editing, inclusion in fiscal, verification, and internal management documents, as well as reporting to clients and regulatory authorities.

A.5 Duration of Processing:

Given the specificity of processing personal data related to fiscal documentation, the duration of processing is governed by the Data Retention Policy referenced in the Terms of Use.

Annex B - Overview of Subcontractors:

In order to safeguard trade secrets, physical infrastructure security, and the integrity of Moloni Unipessoal, Lda.'s technological ecosystem, the detailed and updated list of active further subcontractors and respective data processing locations will be made available confidentially and exclusively to signatories of this Agreement, upon reasoned request addressed to the Data Protection Officer via email at: dpo@moloni.pt.

Under Regulation (EU) 2024/1689 (AI Act), the Subcontractor undertakes not to use personal data or voice recordings processed on behalf of the Data Controller for training or developing proprietary Artificial Intelligence models. Furthermore, contracts concluded with third-party providers of AI infrastructure and language models (LLMs) (as provided for in Clause 6 of the Terms of Use) expressly prohibit those partners from retaining or using data shared via API to train their own general-purpose models.