

# GENERAL TERMS AND CONDITIONS OF THE SERVICES

<b>Document Version:</b>	3.2
<b>Effective Date:</b>	09/02/2026
<b>Last Updated:</b>	11/03/2026
<b>Approval:</b>	06/03/2026

# General Terms and Conditions of Talenom Services

## Introduction

These **General Terms and Conditions of Talenom Services** (the "**Terms and Conditions**") govern the provision of services by Talenom to the Client pursuant to the **accepted Service Proposition**.

The Client retains responsibility for its **business management, legal compliance, and decision-making at all times**. Talenom acts as a specialized supplier, under **an obligation of means** and in accordance with the applicable regulations, without replacing the Client in its obligations or decisions.

In that sense, the objective of these Terms and Conditions is to offer a clear, simple, and coherent framework on how the services are provided, what are the responsibilities of each party and what documents govern the contractual relationship.

## Chapter I – General Provisions

### 1. Purpose and scope

- 1.1. Purpose of these Terms and Conditions.** The purpose of these Terms and Conditions is to regulate the provision of services by Talenom to the Client, in accordance with the provisions of the Service Proposal and other Contracting Documents.
- 1.2. Scope of Application.** These Terms and Conditions apply to all services contracted by the Client together with Talenom, unless otherwise expressly stated in the Service Proposal or in a specific agreement.
- 1.3. SaaS Exclusion.** Talenom does not offer **proprietary software-as-a-service (SaaS)**. The use of **any third-party software** that may be made available does not make Talenom a provider of the software or confer on it any **support or maintenance obligations**.
- 1.4. Changes to Terms and Conditions.** Talenom may modify these Terms and Conditions for operational, technical, organizational, or regulatory reasons. Notifications **and deadlines for effect** shall be governed by the provisions of **Clause 8**.

### 2. Definitions and Contractual Documents

- 2.1. Definitions.** For the purposes of these Terms and Conditions:
  - 2.1.1. *Talenom*: TALENOM S.L.U. with tax identification number (NIF) B-66461351, registered in the Mercantile Registry of Barcelona with volume 48422, folio 106, page B-466053 and address at Avenida Diagonal, 532, 7th floor, 08006 Barcelona, and the entities that it controls directly or indirectly in Spain.
  - 2.1.2. *Client*: the natural or legal person who hires Talenom's services.
  - 2.1.3. *Services*: the services described in the Service Proposal and, where applicable, the Additional Services contracted by the Client.
  - 2.1.4. *Parties*: Talenom and the Client, jointly.
  - 2.1.5. *Contracting or Contract Documents*: the set of documents that regulate contractual relationships. The following are part of the Contracting Documents:

- 2.1.5.1. **DPA:** Personal Data Processing Agreement that is attached to these Terms and Conditions and forms an inseparable part of the Contract.
- 2.1.5.2. **Service Proposal:** document that defines the scope, price, periodicity, and particular conditions of the service.
- 2.1.5.3. **Additional Services:** complementary orders subsequent to the Service Proposal, regulated by particular conditions.
- 2.1.5.4. These **General Terms and Conditions of the Talenom Services**.

**2.2. Order of Priority and Interpretation.** In the event of contradiction between the Contracting Documents, the following shall prevail:

- 2.2.1. the ATDP;
  - 2.2.2. the Service Proposal and the particular conditions of any Additional Services;
  - 2.2.3. these Terms and Conditions.
- The particular conditions always prevail over the general ones as far as they modify them.

### 3. Entry into force, duration, suspension, and termination of the Agreement

**3.1. Beginning of Validity.** The Contract will come into force when any of the following circumstances occur:

- 3.1.1. The signing of the *Contracting Agreement* of the Service Proposal by the Client.
- 3.1.2. Talenom's acceptance of an *order or order* from the Client.

**3.2. Duration of the Contract.** The duration of the contract will depend on the type of services contracted:

- 3.2.1. *Non-recurring services:* until their complete execution.
- 3.2.2. *Recurring Services:* for an indefinite period or for the agreed period, in accordance with the Service Proposal.
- 3.2.3. *Judicial assignments:* the services end with the notification of the verdict, so that subsequent consultations will be the subject of a new service proposal.

**3.3. Suspension of Services.** Talenom may suspend all or part of the provision of the Services when the Client:

- 3.3.1. does not pay any invoice issued in your favor, from the due date;
- 3.3.2. does not provide the necessary information or documentation in a timely manner or does not collaborate adequately for the correct provision of the Services;
- 3.3.3. breaches the Agreement or violates applicable regulations, as well as orders, directives or recommendations from authorities related to the Services;
- 3.3.4. fail to follow Talenom's reasonable recommendations in relation to the Services, where doing so may create legal risks or harm to either Party.

*The suspension of the Services will not relieve the Customer of its obligation to pay the amounts accrued.*

**3.4. Termination of the Contract due to non-compliance.**

- 3.4.1. *Resolution by Talenom.* If the Client incurs any of the breaches indicated in the previous section and does not remedy it within seven (7) calendar days from the time Talenom notifies it in writing, Talenom may terminate the Contract unilaterally.
- 3.4.2. *Termination by the Client.* If Talenom commits a material breach of the Contract and fails to cure it within seven (7) calendar days of Customer's written notice, Customer may terminate the Contract.
- 3.4.3. *Bankruptcy situations.* Either Party may terminate the Contract if the other Party is

declared bankrupt, initiates a restructuring process, debt reduction or if its assets are affected by bankruptcy proceedings.

- 3.5. Termination without cause.** In the case of recurring services, either Party may terminate the Contract, without the need to give cause, by written notice. The end date of the Contract will be the last working day of the current month, provided that the notice of termination is received by Talenom until the 15th of the month; otherwise, the termination will take effect on the last working day of the following month.
- 3.6. Effects of the termination of the Contract.** The resolution or termination of the Contract, for any reason, shall not affect:
- 3.6.1. the Client's obligation to pay for the Services provided until the effective date of termination;
  - 3.6.2. the Services that, by their nature or for reasons beyond Talenom's control, cannot be cancelled;
  - 3.6.3. obligations which, by their nature, must subsist after the termination of the Contract.
- 3.7. Transfer of information and collaboration with third parties.** At the request of the Client, Talenom may assist in the transfer of the necessary information to the new service provider designated by the Client, within a reasonable scope and in accordance with the provisions of the Contracting Documents. Unless expressly agreed otherwise:
- 3.7.1. such transfer does not include regularization, revision, or adaptation work;
  - 3.7.2. the collaboration may be considered an Additional Service and be invoiced as such.
- 3.8. Limits after completion.** Upon termination of the Agreement, Talenom shall not be liable for:
- 3.8.1. *actions conducted by third parties* appointed by the Client;
  - 3.8.2. *subsequent breaches* by the Client;
  - 3.8.3. *Incomplete, incorrect, or out-of-date information* previously provided.
- 3.8.4. **Survival of clauses.** The following provisions shall continue to be fully applicable after the termination of the Contract, whatever the cause: confidentiality and data protection; pending economic conditions; limitation of liability; applicable law and jurisdiction; any others that, by their nature, must subsist.

## Chapter II – Talenom Services

### 4. Types of services

- 4.1. Types of Services.** Talenom offers its clients several types of services, which may include, among others:
- 4.1.1. *Professional services*, such as accounting, tax, labor, commercial, legal, or other advice of a similar nature;
  - 4.1.2. *Management, support, or processing services*;
  - 4.1.3. *Complementary or auxiliary services* linked to the above.
- 4.2. Scope and Conditions.** The specific description, scope and conditions of each service will be those indicated in the Service Proposal accepted by the Client. In addition to the services included in the Service Proposal, the Client may contract **Additional Services**. Additional Services:

- 4.2.1. are not included in the initially agreed price;
- 4.2.2. they will require acceptance or express request by the Client, except for those necessary to regularize any breach by the Client;
- 4.2.3. shall be governed by these Terms and Conditions, unless otherwise expressly agreed.

## 5. Commencement of Services

**5.1. Date of Commencement of Services.** Regardless of the effective date of the contract, the services will begin on the date indicated in the Service Proposal, provided that the following conditions are cumulatively met:

- 5.1.1. that the Client has *signed the Service Proposal Contracting Agreement*;
- 5.1.2. that the Client has provided the *minimum information necessary* for the start of the work;
- 5.1.3. that, if applicable, the Client has *verified his/hers identity*;
- 5.1.4. and, where appropriate, that *the initial invoice or the corresponding provision of funds* has been paid.

**5.2. Delay due to non-compliance with the conditions.** If the Client does not comply with the conditions indicated in the previous clause within the deadline, the start date may be delayed without this generating liability for Talenom.

## 6. Professional diligence

**6.1. Regulatory compliance and professional diligence.** Talenom will provide the services in accordance with the applicable regulations and with the reasonable diligence expected by a supplier specialized in its field of action.

6.1.1. Talenom will provide the Services described in the Contract with the **required professional diligence**, acting in any case under an **obligation of means and not of result**. In particular, **Talenom does not guarantee concrete results**, nor can it ensure a certain interpretation, criterion, or action by administrative, fiscal, labor, or judicial authorities, even when the Services have been provided in accordance with applicable regulations and **best professional practices**.

**6.2. Limits of action.** Unless expressly agreed otherwise:

- 6.2.1. Talenom does not assume any direct, business management or decision-making functions on behalf of the Client.
- 6.2.2. The Client retains responsibility for its business, tax, employment, or legal decisions at all times.
- 6.2.3. Talenom is not obliged to verify the veracity and/or accuracy of the content received from the Client, nor to detect errors that are not obvious.

## 7. Third-party tools and software

**7.1. Authorized Use.** For the provision of the Services, Talenom may provide the Client with the use of technological tools or third-party software, including accounting, labor, or document management platforms. The Client's use of such tools:

- 7.1.1. be governed by the terms and conditions of the relevant provider;
- 7.1.2. does not imply that Talenom acts as a provider of the software or assumes any support or maintenance obligations;
- 7.1.3. it does not alter the Client's obligations regarding the custody, conservation, and veracity of the information; and
- 7.1.4. it will be conducted in accordance with the applicable regulations on data protection, with each provider acting as a processor or subprocessor in accordance

with Article 28 of the GDPR.

- 7.2. Limitation of Liability.** Talenom will not be responsible for technical failures, unavailability, loss of information or incidents arising from the operation of third-party software or platforms, nor for the consequences derived from decisions taken by the Client based on incomplete, incorrect, or outdated information provided through said systems.

## 8. Communication in the provision of the Services

- 8.1. Communication between Parties.** Relevant communications between Talenom and the Client must be made in writing and through the communication channels agreed between the Parties at all times. For these purposes, communications made by email, document exchange platforms, Talenom tools or third-party systems used within the framework of the Services will be considered valid, among others.

- 8.2. Contractual Notices.** Notices regarding: (i) termination or termination of the Agreement, (ii) suspension of the Services, (iii) contractual modifications, or (iv) any other relevant contractual communication, must be made by a means that allows a record of their sending and content, including the email address provided by the Client in the Service Proposal or in subsequent communications. Talenom may require, when the relevance of the notice justifies it, a confirmation of reading or a two-channel transmission.

- 8.3. Instant messaging services.** For the purposes of this Agreement, the Parties expressly agree that communications made through instant messaging services, such as WhatsApp, Telegram, Signal, or other similar services, will not be considered valid, nor will they produce legal effects, being excluded from any notification, notice, or formal communication procedure between the Parties. Any relevant communication must be made by the means provided for in this Agreement, subject to the established requirements of proof and accreditation, and the use of instant messaging applications cannot be considered a suitable means for these purposes.

- 8.4. Presumption of receipt.** Unless proven otherwise, a communication shall be deemed to have been received:

- 8.4.1. on the same day as its shipment, if it is made on a working day and before 4:00 p.m.;
- or
- 8.4.2. the next business day, if shipped on a non-business day or outside the indicated hours.
- 8.4.3. The burden of proving a failure in receipt shall be on the Party alleging it.

- 8.5. Electronic communications and security.** The Parties acknowledge that electronic communications may be subject to interruptions, technical errors, or incidents beyond their control. Each Party shall be responsible for keeping its security systems up to date, protecting its access credentials and taking reasonable measures to prevent unauthorized access, in accordance with Article 32 of the GDPR.

- 8.6. Unencrypted communications.** Unless expressly agreed otherwise, electronic communications may be made without encryption, without this generating liability for the sending Party if the message is received without alterations. *The Client*

*acknowledges that the use of unencrypted e-mail is common in commercial traffic and expressly accepts it.*

## Chapter III – Obligations of the Client

### 9. Active collaboration with Talenom

**9.1. Duty of collaboration.** The correct provision of services requires the active collaboration of the Client. In this regard, the Client undertakes, among others, to:

- 9.1.1. *respond to Talenom's requests for information as expeditiously as possible;*
- 9.1.2. *provide access, data, and documentation when necessary for the provision of services;*
- 9.1.3. *follow Talenom's reasonable indications related to the contracted assignment.*
- 9.1.4. *deliver the information and documentation necessary for the provision of the services in a truthful, up-to-date, complete, clear, and understandable manner; within the agreed or legally required deadlines; and using the communication channels agreed with Talenom.*

**9.2. Updating basic information.** The Client undertakes to keep the **information** relating to his/hers identity, his/hers activity, and that of his/hers company (the "**Basic Information**") **permanently updated**, and to notify Talenom of any relevant changes as soon as possible. By way of example, Basic Information includes, among others:

- 9.2.1. contact details;
- 9.2.2. facts relevant to the provision of the Services;
- 9.2.3. type and activity of the business;
- 9.2.4. address or location;
- 9.2.5. composition of the administrative body or members of the Board of Directors;
- 9.2.6. date of closing of the fiscal year, for accounting and tax services;
- 9.2.7. and any other information reasonably required by Talenom for the proper execution of the assignment.

**9.3. Designation of the interlocutor.** In order to facilitate effective communication, the Client must designate a **contact person** who will act as the main interlocutor with Talenom. Such person shall be responsible for: (i) *providing* Talenom with all *information and documentation* necessary for the proper provision of the Services; (ii) *to respond to requests for information* made by Talenom; and (iii) *to adopt or transfer the necessary decisions* related to the contracted Services. Communications addressed to the Customer's designated contact person pursuant to these Terms shall be deemed validly executed and fully effective.

9.3.1. **Substitution of the interlocutor.** In the event of a replacement or change of the designated person, the Client must notify Talenom **as soon as possible**.

9.3.2. **Validity of the interlocutor.** Until Talenom receives the corresponding communication, the person originally appointed or who represents the Client during the contracting process will be considered to retain all the powers of dialogue. The foregoing does not imply any liability for Talenom.

### 10. Specific obligations according to the type of service

**10.1. Accounting and tax services.** When the Client has contracted accounting and tax services, it is obliged to deliver all the material necessary for the preparation of the financial statements no later than the 5th business day of the month following the one in which the documentation has been generated. Failure to deliver the material within this period will exempt Talenom from any liability arising from the late

submission of the corresponding settlements.

- 10.2.** *Labor services.* When the Client has contracted labor services, it must communicate the necessary data for the registration of new workers at least two (2) working days before the start date of the contract. In the case of foreign workers, the minimum notice period will be one (1) week. Failure to comply with these deadlines will imply that Talenom *does not guarantee* the processing of the registration or the sending of the employment contract within the established period, without this generating any liability for Talenom.
- 10.3.** *Legal services.* Whenever a Client hires a legal service, he/she acknowledges that he/she has been fully informed of the analysis carried out of the professional intervention to be carried out, of the possible risks and contingencies in the execution of the assignment, and of the approximate duration required for the execution of the assignment, assuming and accepting such circumstances.
- 10.4.** *Electronic notifications.* Unless the Client has expressly contracted the specific service of electronic notification management, Talenom will not assume any responsibility for the reception, access, download, management, supervision, or response of electronic notifications issued by any Public Administration or body.
- 10.4.1. In the absence of such specific contracting, the sole responsibility for monitoring, accessing, downloading, and servicing electronic notifications shall rest entirely with the Client. Talenom may only intervene if the Client requests its assistance in writing and provides the necessary information and access; in such a case, such actions will be considered Additional Services and will require a new independent economic proposal.
- 10.4.2. In the event that the customer contracts the Electronic Notifications service, the scope of the service will include:
- a) Tax Agency (AEAT) and Social Security (TGSS), as well as the provincial treasuries of Álava, Bizkaia, Gipuzkoa or Navarra: when these bodies publish an electronic notification, Talenom will download it and send it to the Client, without the need for prior notice.
  - b) Other public bodies (city councils, autonomous communities, DGT, SEPE, Ministry of Justice, among others): Talenom will not be obliged to access, open, or download the electronic notifications issued by these bodies. However, if such notifications appear in the DEHú system, Talenom will only inform the Client of the existence of a pending notification. Talenom will only open or unload them when the Client expressly requests it in writing.
- 10.4.2.1. In all cases, the work derived from the content of any notification – including allegations, appeals, writings, procedures, procedures, or advice – is not included in the contracted services and will be the subject of a new proposal for Additional Services.
- 10.4.2.2. Talenom will not be responsible for the consequences arising from: (i) the lack of access or attention by the Client to its electronic notifications, (ii) late or incomplete instructions provided to Talenom, or (iii) the failure to expressly contract the electronic notification management service.

## 11. Custody, conservation and return of documentation

- 11.1. Custody of originals.** The Client is solely responsible for the custody and conservation of the original documentation, during the legally required periods. The delivery or exchange of documentation in digital format, by any means, does not replace the legal obligation to keep the originals.
- 11.1.1. Likewise, the Client acknowledges that the custody or digital archiving systems that may be offered by the accounting software or technological tools of third parties

used within the framework of the Services have a merely operational or management support purpose, and do not constitute a legally valid filing system unless the applicable regulations expressly establish otherwise and that such systems are duly authorized to do so. Consequently, Talenom will not be responsible for the digital custody of the documentation stored in such systems, nor will it be for the integrity, availability, long-term conservation, or legal validity of the documentation archived on third-party platforms or software.

**11.2. Retention of Documents.** Talenom may retain materials generated for as long as there are **pending payments**, without prejudice to the regulations applicable to **personal data**. Once paid, Talenom **will make them available to** the Client. Backup storage will be in **block mode** and accessible only for **legal archiving** purposes.

11.2.1. If Customer fails to collect or request delivery of such materials within a reasonable time after they are made available to Customer, Talenom may, at its option:

11.2.1.1. archive them on behalf of the Client, which may pass on the reasonable costs associated with such retention; or

11.2.1.2. destroy them safely, when appropriate and in accordance with applicable regulations.

11.2.1.3. The adoption of any of these measures will not generate any liability for Talenom, provided that it acts in accordance with current regulations.

## 12. Consequences of Customer Default

**12.1. Effects.** Failure by the Client to comply with any of its obligations indicated in the Contracting Documents may give rise to, as the case may be:

12.1.1. delays in the provision of services;

12.1.2. impossibility of fully or partially executing the assignment;

12.1.3. invoicing of additional work necessary to correct incidents;

12.1.4. suspension or termination of the contract, as provided in these Terms.

**12.2. Professional Criteria.** Failure by the Client to provide clear instructions or respond to Talenom's requests within a reasonable time shall be deemed to be a breach of contract by the Client and Talenom may act in a manner that, in its professional judgment, is least harmful to the Client, or refrain from acting if it does not have sufficient information.

**12.3. Repeated failure by the Client to comply with deadlines.** If the Client does not deliver on time the documentation, information, or materials necessary for the correct provision of the services, and this non-compliance occurs repeatedly (two or more times) or significantly affects the planning of the work, Talenom may:

a) Update rates, and/or

b) Billing additional services,

in order to cover the greatest effort, resources and time invested as a result of such delays.

12.3.1. These adjustments will be applicable to all Talenom services, without the need to formalize an additional agreement, and may include overtime, reprocessing, additional revisions, or other actions necessary to continue providing the service.

**12.4. Exemption from liability.** In no case will a breach of contract by the Client generate liability for Talenom for the consequences derived.

12.4.1. In such cases, the Client acknowledges that its failure to act or instruct, or the delay

in sending the documentation and information, constitutes an omission attributable exclusively to it, and expressly waives any claim against Talenom for the consequences arising from such action or omission.

- 12.4.2. Likewise, the Client's repeated or serious lack of cooperation will entitle Talenom to terminate the Contract unilaterally, without the Client's right to claim any compensation or compensation.

## Chapter IV – Economic conditions, invoicing, and payments

### 13. Fees

**13.1. Scope and expenses.** The fees or fees applicable to the Services will be those indicated in the Service Proposal and its annexes (including the Economic Proposal) or other written form communicated by Talenom. Unless expressly stated otherwise:

- 13.1.1. the amounts are understood to be without VAT or other applicable taxes, which will be charged in accordance with current regulations;
- 13.1.2. the amounts do not include reasonable direct expenses, travel, subsistence allowance, or other expenses of a similar nature, which will be invoiced separately;
- 13.1.3. the amounts are exclusively for the Services described in the Proposal and do not include Additional Services/Extra Work;
- 13.1.4. New customer purchase discounts may only be applied once;
- 13.1.5. The fees do not include court fees, tariffs, fees of other professionals (solicitors, experts, translators, etc.) or advances that may arise in the execution of the work, unless expressly agreed.

**13.2. Rate review.** Talenom may review rates annually. Prior notification to the Client will not be necessary if the rate increase is up to 5% per annum or equal to the officially published CPI, in the event that this is greater than 5%.

- 13.2.1. If the Client does not accept the new prices, he/she may terminate the Contract without penalty, notifying Talenom in writing according to the deadlines established in these Terms and Conditions. In that case, Talenom will invoice only the Services actually provided up to the date of termination.

### 14. Billing

**14.1. Modalities.** Invoicing will be conducted in accordance with the provisions of the Proposal and, where appropriate, according to the agreed periodicity (monthly, quarterly, annual or by milestone). Talenom may issue invoices:

- 14.1.1. for recurring services, in accordance with the agreed periodicity;
- 14.1.2. for Non-recurring Services, once executed or at the time of the corresponding milestone;
- 14.1.3. for Additional Services/Extra Works accepted or requested by the Client, in accordance with Talenom's current rates or the economic conditions previously communicated;
- 14.1.4. for extraordinary work necessary as a result of incidents, omissions, or actions attributable to the Client, not included in the contracted scope, in accordance with the current rates or conditions previously communicated;
- 14.1.5. for contentious legal services: in the event of suspension of hearings or trials, €200 plus VAT will be due at the time of notification of the suspension; if the signaling is delayed by more than one hour, €60 + VAT will be charged for each hour of delay, which will be added to the next payment.

## 15. Payments

- 15.1. Provision of funds and advance payments.** Talenom may require the Client, **prior to the commencement or continuation of the Services**, to provide certain **funds** or **advance payments**. Failure to pay may result in delays in the start or suspension of the Services, without this generating liability for Talenom.
- 15.2. Term, form of payment and verification.** Unless expressly agreed otherwise, invoices must be paid within the period indicated on the invoice itself, using the means of payment agreed between the Parties (direct debit, transfer, card, or valid account).
- 15.2.1. Payment of the invoice is due on the date of issue.
- 15.2.2. Recurring Services will be satisfied, by default, by direct debit from the Client's account and will be charged according to the agreed periodicity.
- 15.2.3. The Client must verify the invoices and report any discrepancies within 5 calendar days of receipt. After this period has elapsed without objection, the invoice will be deemed to have been accepted.
- 15.3. Non-payments and consequences.** Total or partial non-payment by the due date entitles Talenom to:
- 15.3.1. demand immediate payment of outstanding amounts;
- 15.3.2. apply the default interest that is legally applicable and pass on the reasonable costs of management and recovery;
- 15.3.3. pass on to the Customer the costs associated with the chargeback of direct debits;
- 15.3.4. suspend and terminate the Services in accordance with these Terms;
- Talenom will not be responsible for penalties, interest in overdue payment or any concept that may be imposed by the Administration of the Client for the failure to file or late presentation of tax or similar obligations derived from the suspension or cancellation of the Services pursuant to this clause.*

## Chapter V – Liability and insurance

### 16. Talenom's responsibility.

- 16.1. Scope.** Within the limits set forth in these Terms, Talenom shall be liable **only** for **direct damages** arising from:
- 16.1.1. breaches of contract attributable to Talenom;
- 16.1.2. material errors in the provision of the Services;
- 16.1.3. negligent actions directly attributable to Talenom;
- 16.2. Client's Performance.** Talenom shall only be obliged to compensate for damages that could reasonably have been avoided or mitigated if the Client had acted in accordance with the Contract and best practices of collaboration.
- 16.3. Duty of notification and right of correction.** If the Client detects or reasonably could have detected an error or incident in the Services, it must notify Talenom without delay and in any case in writing.
- 16.3.1. Once notified, Talenom shall have the right and obligation to remedy the error within a reasonable time and at no additional cost to the Client.
- 16.3.2. If the Client does not notify the error, or does not do so in a timely manner, it will not be able to make a claim for damages arising from said error.

16.3.3. Where the correction requires access to Customer's tools or software, Customer shall provide such access and bear the associated costs, if any, and provide reasonable information and cooperation.

**16.4. Exclusions of Liability.** Talenom shall not be liable, in any event, for:

- 16.4.1. differences in interpretative criteria, changes in interpretation or decisions adopted by public authorities or bodies outside the control of Talenom;
- 16.4.2. inspection actions, requirements, settlements, sanctions, resolutions or administrative or judicial pronouncements based on interpretative criteria not controllable by Talenom;
- 16.4.3. indirect damage, loss of profits, loss of opportunity, loss of business or reputational damage;
- 16.4.4. consequences derived from business, tax, labor, or strategic decisions adopted by the Client;
- 16.4.5. errors, delays, or non-compliance arising from: (i) incorrect, incomplete, or outdated information provided by the Client; (ii) lack of cooperation, clear instructions, or access to systems; (iii) acts or omissions of third parties not controlled by Talenom;
- 16.4.6. failures, interruptions or incidents of third-party tools, platforms or software used in the framework of the Services;
- 16.4.7. legal breaches attributable, directly, or indirectly, to the Client;
- 16.4.8. cases of force majeure or events beyond Talenom's reasonable control, pursuant to Chapter VII (Force Majeure).

**16.5. Economic limits of liability.** Unless otherwise provided by mandatory regulations, Talenom's total cumulative liability to the Client, arising from the Contract, shall be limited to the total amount actually paid by the Client to Talenom for the Services giving rise to the claim, in the twelve (12) months prior to the event giving rise to the damage.

16.5.1. This limit shall not apply in cases of fraud. In the event of serious fault, it will be applied to the extent permitted by the regulations in force.

**16.6. Deadline for complaints.** Any claim by the Client against Talenom must be made in writing, in a reasoned manner, within a maximum period of one (1) year from the time the Client had or could reasonably have known of the fact that motivates it. After this period, the claim will be deemed to have expired.

**16.7. Access to bank accounts.** Talenom recommends that the Client does not grant access to its bank accounts to Talenom employees to proceed with the making of payments on its behalf.

16.7.1. If, despite this, the Client decides to authorize Talenom or its staff to operate on its accounts, the Client assumes the full risks arising from such authorization and must document it in writing, specifying scope, limits, accounts, holders and internal control measures (e.g., double signature, caps, logs).

16.7.2. In no case will Talenom be responsible for incorrect, improper, or unauthorized transfers made under the cover of said access, even when they occur due to improper use of the authorization granted. Talenom does not act as a payment institution or provide payment initiation services.

16.7.3. These operations are not covered by Talenom's professional civil liability insurance and, therefore, the client will not be entitled to any type of compensation related to them.

- 16.8. Civil liability insurance.** Talenom maintains in force a professional civil liability insurance, appropriate to the nature of the Services provided, assuming the cost of said policy.
- 16.8.1. In the event of a potentially covered claim, the Client undertakes to actively collaborate with Talenom and the insurance company, providing truthfully and completely the information and documentation reasonably necessary for the correct assessment of the claim and the extent of the damage.
- 16.8.2. If the Client fails to provide such cooperation, hinders the investigation or does not provide the required explanations and, as a result, the insurer refuses all or part of the coverage or payment, Talenom shall not be liable to the Client and shall not be obliged to provide any compensation to the Client.
- 16.9. Compatibility with mandatory regulations.** Nothing in this Chapter shall limit or exclude Talenom's liability where such limitation or exclusion is not permitted by applicable mandatory law.

## Chapter VI – Confidentiality and data protection

### 1. Duty of confidentiality

- 1.1. Definition of Confidential Information.** For the purposes of these Terms, "**Confidential Information**" means any non-public information known to either Party in the framework of the contractual relationship, regardless of its format (physical or electronic), including, **but not limited to:**
- 1.1.1. economic, tax, labor, accounting, or legal information;
- 1.1.2. business, strategic, commercial, or business data (including pricing, roadmaps, knowhow, methodologies, models, reports, and analyses);
- 1.1.3. internal documentation of the Client or Talenom, as well as communications, access credentials, and technical configurations;
- 1.1.4. technical or technological information (including specifications, integrations, architecture, APIs, and system documentation);
- 1.1.5. personal data processed within the framework of the Services, without prejudice to the provisions of the relevant **DPA** (Art. 28 GDPR);
- 1.1.6. trade secrets in accordance with **Law 1/2019**, including any information that has business value because it is secret and has been subject to reasonable measures to maintain its confidentiality.
- The information will be confidential even if it is not expressly marked as "confidential".*
- 1.2. Duty of Confidentiality and Limited Use.** Each Party undertakes to maintain the secrecy and confidentiality of the other Party's Confidential Information and undertakes to:
- 1.2.1. not to use it for purposes other than the proper provision and management of the Services;
- 1.2.2. not disclose it to third parties without **the prior written consent** of the Title Party;
- 1.2.3. protect it through reasonable and proportionate **technical and organizational** measures, in line with **Article 32 of the GDPR**, principles of **least privilege** and **access control**;
- 1.2.4. limit access only to own or group personnel who **need to know** the information for the purposes of the Contract, ensuring that they are subject to equivalent confidentiality duties;
- 1.2.5. notify the other Party **without undue delay** of any security incident affecting confidentiality that comes to its knowledge, indicating mitigation measures taken.

Nothing in this clause implies transfer of title or grant of license to Confidential Information.

- 1.3. Duration and survival.** Confidentiality obligations shall remain in place for the term of the Agreement and **for 5 years** from termination for any reason. In the case of **trade secrets** and **personal data**, the obligation of confidentiality **will persist indefinitely** as long as the information retains such character or until its deletion in accordance with the applicable regulations.
- 1.4. Exceptions.** The obligation of confidentiality does not apply where the information:
  - 1.4.1. is or becomes public **domain** without breach of the Contract;
  - 1.4.2. it is clear that it was **legitimately known** by the receiving Party prior to its communication;
  - 1.4.3. has been **obtained from a third party** not subject to an obligation of confidentiality, on a legitimate basis;
  - 1.4.4. is **independently developed** by the receiving Party without using the other Party's Confidential Information;
  - 1.4.5. must be disclosed by **legal obligation** or **judicial or administrative** requirement (including, but not limited to, AEPD, SEPBLAC, AEAT, CNMV or other regulators), provided that the receiving Party: (a) **gives prior** notice to the other Party and reasonably cooperates to limit the scope of the disclosure, where legally possible, and (b) discloses only the **information strictly necessary**;
  - 1.4.6. is necessary for the **proper provision of the Services**, provided that the communication is made to collaborators, suppliers, sub-processors, or subcontractors subject to equivalent confidentiality obligations and, where appropriate, to an assignment contract in accordance with **art. 28 GDPR**.  
The foregoing is without prejudice to compliance with the duties of professional secrecy and internal information channels ("*whistleblowing*") in accordance with **Law 2/2023**.
- 1.5. Return and destruction.** Upon termination of the Agreement, and at the request of the Title Party, the Receiving Party **shall return** or **destroy** the Confidential Information and any copies, except for those that must be retained by **law** (e.g., commercial, tax or compliance obligations) or by automatically generated **backup copies**, which will be **blocked** and accessible only for the purposes of legal archiving. The receiving Party shall, upon request, provide a **reasonable certification** of destruction.
- 1.6. Protection measures and remedies.** Failure to comply with this clause will entitle the affected Party to **request injunctive measures** and **require the immediate cessation** of the unauthorized disclosure or use, as well as **compensation for damages** that correspond to the Law. In the case of trade secrets, the actions and measures provided for in **Law 1/2019 will be applicable**.
- 1.7. Anonymized use for statistical and improvement purposes.** Notwithstanding the foregoing, Talenom may use Client Confidential Information, **previously anonymized or aggregated**, to:
  - 1.7.1. prepare market studies, sector analyses, statistical and comparative reports ("**benchmarking**"), including those for customers and partners of the Talenom group;
  - 1.7.2. to improve, optimize or develop their internal processes, methodologies, systems, analytical models, and technological tools;

- 1.7.3. train, adjust or improve **artificial intelligence** systems, algorithmic models, or automation solutions, provided that the data is effectively **anonymized**, without it being possible to identify, directly or indirectly, the Client or any natural person;
  - 1.7.4. Generate metrics, performance indicators, accounting, tax, labor, or business analyses of an aggregate nature.
- 1.8. Guarantee of anonymized use.** To this end, Talenom warrants that:
- 1.8.1. implement **robust anonymization** processes, in line with GDPR, **European Data Protection Board (EDPB)** guidelines and recognized industry practices;
  - 1.8.2. it will not use information that allows **the Customer or third parties to** be re-identified;
  - 1.8.3. the results obtained will be **purely statistical**, not attributable to the Client;
  - 1.8.4. such use will not affect the Customer's confidentiality or rights over their information.
- 1.9. Customer's express acceptance for anonymized use.** The Client expressly acknowledges and accepts these uses, to the extent that they are conducted with aggregated or anonymized data in accordance with the provisions of this section and without this involving the processing of personally identifiable data.

## 2. Protection of personal data

- 2.1. Personal Data Processing Agreement.** The processing of personal data will be carried out in accordance with the applicable data protection regulations and as provided for in the Personal Data Processing Agreement ("**DPA**") that is attached to these Terms and Conditions and forms an inseparable part of the Contract, in accordance with Article 28.3 of the GDPR. The Parties undertake to comply with the obligations that correspond to them according to the role they hold in each processing (controller, processor, or joint controllers), and the Client must provide lawful, documented instructions compatible with the legal framework.
- 2.2. Transfer of personal data to collaborators at the request of the Client.** In certain cases, Talenom may collaborate or maintain commercial agreements with third parties that provide complementary services to its own (the "**Partners**"). If the Client requests that Talenom facilitate contact with a Partner or send personal data to such Partner, the Client hereby expressly authorizes Talenom to make such communication following the instructions received. In these cases:
- 2.2.1. *Talenom's responsibility.* Talenom's responsibility will be limited to diligently sending the data to the Collaborator designated by the Client, through a reasonable and secure channel, without assuming any responsibility for the subsequent processing. In these cases, Talenom acts **only as a shipping channel**, following the instructions of the Client. The relationship with the Partner and the obligations arising from the processing of the data with that third party correspond **exclusively to the Client**.
  - 2.2.2. *Customer Responsibility.* The Client shall be solely responsible for:
    - 2.2.2.1. determine the legal basis and legitimacy of the communication of data to the Partner;
    - 2.2.2.2. formalize the legal or commercial relationship with the Partner (contracts, conditions, service agreements, etc.);
    - 2.2.2.3. Sign, where appropriate, the required documentation in terms of data protection, including assignment agreements, co-responsibility contracts, or applicable instruments for international transfers, where applicable.

- 2.2.3. *Exoneration of Talenom.* Once the communication has been made to the Collaborator, Talenom will not be liable:
- 2.2.3.1. the subsequent processing that the Partner conducts on the data;
  - 2.2.3.2. the Partner's compliance with data protection;
  - 2.2.3.3. or the services provided by the latter to the Client.
- 2.3. Non-compliance and liability.** Failure to comply with the obligations provided for in this Chapter shall entitle the complying Party to require:
- 2.3.1. the immediate cessation of the infringing conduct; y
  - 2.3.2. compensation for any damage caused to him/her;
  - 2.3.3. all in accordance with applicable regulations, the GDPR and the limits of liability provided for in these Terms and Conditions.
- 2.4. AEPD sanctions attributable to the Client.** When Talenom is subject to a request, procedure, investigation, warning or sanction by the **Spanish Data Protection Agency (AEPD)** – or any other competent supervisory authority – as a result of a breach by the Client of its data protection obligations (including lack of legal basis, unlawful instructions, inaccuracy of the data provided, breach of information duties, defects in security measures applicable to the Client or other conduct attributable to the Client), Talenom may pass on to the Client in full:
- 2.4.1. the amount of the sanction, fine or corrective measure imposed;
  - 2.4.2. reasonable defense, legal assistance, audit, or consultancy costs arising from the proceedings;
  - 2.4.3. any proven damage or harm suffered by Talenom as a direct consequence of such non-compliance.
  - 2.4.4. For these purposes, Talenom will prove the causal relationship between the Client's non-compliance and the action of the supervisory authority. The repercussion will be made in accordance with the applicable regulations and the limits of liability provided for in these Terms and Conditions.

## Chapter VII – Other legal provisions

### 3. Subcontracting and assignment of the Contract

- 3.1. Subcontracting.** Talenom may subcontract the performance of tasks or parts of the Services where necessary for the proper performance of the Services, without altering its liability to the Customer under these Terms. Subcontracting does not imply assignment of the Contract. When the subcontractor is required to access personal data, its intervention is governed by the DPCA and Art. 28 GDPR (subprocessors) and the applicable safeguards must be complied with.
- 3.2. Assignment of the Contract.** The Client may not assign all or part of the Contract, or the rights or obligations arising therefrom, without the prior written consent of Talenom. Talenom may assign the Agreement to entities of its group or within the framework of corporate operations (merger, spin-off, reorganization, transfer of business), without the need to obtain the Client's consent, unless legally prohibited.

### 4. Force majeure

- 4.1.** Neither Party shall be liable for non-compliance or delay when it is the result of an event of force majeure, including, but not limited to: acts of authority, strikes or lockouts, natural disasters, fires, accidents, cuts or generalized failures of supplies, telecommunications, hardware or software, errors or delays by banks or authorities,

interruptions of connections or electronic billing, third-party cyber incidents, or other causes beyond the reasonable control of the affected Party.

- 4.2. For the duration of the force majeure, the affected obligations will be suspended. The affected Party shall notify the other Party without delay of the start and end of the event and shall take reasonable mitigation measures. If the situation lasts longer than 45 days, either Party may terminate the affected Services, without liability, by written notice.

## 5. Agreement

- 5.1. **Full agreement.** The Contract constitutes the entire agreement between the Parties in relation to the Services subject to it and supersedes and renders invalid any prior agreement, negotiation or understanding, whether oral or written, that may have existed between the Parties on such matter. In particular, any previous communications, proposals, budgets, e-mails, or statements that are not expressly incorporated into the Contracting Documents are invalid.
- 5.2. **Partial nullity.** If any provision of these Terms is held to be void, invalid or unenforceable, in whole or in part, it shall not affect the validity of the remainder. The Parties shall negotiate in good faith its replacement by a valid one that maintains its original purpose as much as possible.
- 5.3. **Resignation.** The failure of either Party to exercise a right or power recognized in the Contract shall not be considered a waiver, nor shall it prevent its subsequent exercise.

## 6. No Pickup

- 6.1. **Restrictions on the hiring of personnel.** During the term of the Agreement and during the six (6) months following its termination, neither Party may hire, directly or indirectly, and without the prior written consent of the other Party: (i) employees of the other Party; or (ii) to third parties who have actively collaborated in the provision of the Services.
- 6.2. Unless expressly agreed otherwise, non-compliance shall entitle the injured Party to receive, by way of compensation, an amount equivalent to six (6) months' gross salary of the person hired.
- 6.3. This restriction will not be applicable when the employment relationship of the affected person has been ended by unilateral decision of the original employing company, and not at the initiative of the worker.

## 7. Legislation and jurisdiction

- 7.1. **Applicable law.** The Agreement shall be governed by and construed in accordance with Spanish law.
- 7.2. **Conflict resolution.** For the resolution of conflicts arising from the Contract, the Parties expressly submit to the Courts and Tribunals of Barcelona, unless the mandatory regulations provide otherwise.