Declaration of Conformity for the Moloni Billing Software System

Introduction

This document presents the necessary information about the Moloni invoicing software system, in compliance with Article 15 of Ministerial Order HAC/1177/2024, of October 17, which develops the technical, functional, and content specifications provided in the Regulation approved by Royal Decree 1007/2023, of December 5, and in the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of November 30.

The information is detailed in the order indicated by the Ministerial Order above.

1.a) Name of the software system referred to in this declaration of conformity: Moloni

1.b) Identification code of the software system referred to in subparagraph a) of this declaration of conformity: 01

1.c) Full identifier of the specific version of the software system referred to in this declaration of conformity: 1.0

1.d) Components, hardware, and software comprising the software system referred to in this declaration of conformity, along with a brief description of the system's purpose and its main functionalities:

✔ This is a software that allows for invoicing and managing issued invoices, as well as other types of operational activity documents such as transport documents, quotes, and balance management documents. It's distributed and commercialized under the SaaS model and can be accessed from any internet browser window. This model requires client terminals to be continuously connected to the internet, enabling network operation for all terminals, subject to granted permissions.

✔ This software includes the typical functionalities found in similar applications: capturing invoicing information, issuing invoices, consulting invoices, invoicing statistics, and exporting invoicing data.

✔ This software allows you to independently manage multiple VAT or companies within it, complying separately with the regulations mentioned in section 1.k) of this responsible declaration for each of them, as if, in practice, they were separate invoicing computer systems.

1.e) **The software system referred to in this declaration of conformity has been produced in such a way that, for the purpose of complying with the Regulation, it can only function exclusively as "VERIFACTU" and will allow the communication of documents to the Tax Agency starting January 1, 2026:** SIM

1.f) **The software system referred to in this declaration of conformity can be used by multiple taxpayers or by the same user to support the invoicing of multiple taxpayers:** YES. Moloni allows for use by multiple taxpayers or by the same user to support the invoicing of multiple taxpayers, in accordance with the specifications provided in annex 2.6 of Ministerial Order HAC/1177/2024.

1.g) **Types of signatures used to sign invoicing and event records if the software system referred to in this declaration of conformity is not used as "VERIFACTU":**

✔ The Moloni software system has been designed to operate exclusively in "VERI*FACTU" mode, so it does not generate locally signed records via electronic signature.

✔ In compliance with the Regulation, invoicing records are considered signed when they are correctly submitted to the State Tax Administration Agency (AEAT) via an authenticated connection with a qualified electronic certificate, issued by an accredited trust service provider, in accordance with the technical requirements established by the AEAT.

1.h) **Company name of the entity producing the software system referred to in this declaration of conformity:** Moloni Software, S.L.

1.i) **Spanish tax identification number (VAT number) of the entity producing the software system referred to in this declaration of conformity:** B88239090

1.j) Full contact address of the entity producing the software system referred to in this declaration of conformity: Plaza de la Castellana 91, 4ª Planta - 1ª, 28046 Madrid, Espanha.

1.k) Moloni S.L. declares that the aforementioned software system, in the indicated version, complies with the provisions of:

✔ Article 29.2.j) of Law 58/2003, of December 17, General Tax Law.

✔ The Regulation establishing the requirements for software or electronic systems supporting invoicing processes for businesses and professionals, approved by Royal Decree 1007/2023, of December 5.

✔ Ministerial Order HAC/1177/2024, of October 17.

✔ And the specifications published on the electronic headquarters of the State Tax Administration Agency for anything that complements the aforementioned order.

1.l) This declaration of conformity is valid from version 1.0 of the Moloni system, and will remain in force until a new declaration associated with a subsequent version is published.

1.m) Date and location: June 17, 2025, in Madrid, Spain.