Alobri HCM Cloud Services Master Agreement

Version 2026-11-18.1 · Customer: (completed when the account is created) (—) · Country: CR · Acceptance date: 2026-11-21

Cloud Services Master Agreement (the "Agreement") entered into by and between Conecta al Campo, S.A. de C.V., RFC CCA190528QV0, with address at Guadalupe Tlalpan, Alcaldía Tlalpan, C.P. 14388, Ciudad de México, México, represented by its legal representative Lic. Zaira Itzel Martínez Hernández, which operates, invoices and supports Alobri as the commercial and operating representative of Alobri Inc., owner of the platform ("Alobri"), and (completed when the account is created), with tax identification — (the "Customer"), represented by (completed when the account is created) (—). Alobri and the Customer are each a "Party" and together the "Parties". The Parties agree to the following recitals and clauses.

Recitals

I. Alobri, through its representative, represents that:

I.1 It is a company duly incorporated under the laws of its domicile, with legal capacity to enter into and perform this Agreement.

I.2 Its representative has the authority required to bind it under this Agreement, and that authority has not been revoked or limited.

I.3 It operates, markets, invoices and supports the Alobri HCM cloud platform, which includes, depending on the plan purchased, time and attendance, pre-payroll, payroll, people management, recruiting, assessment, analytics and artificial intelligence assistants (the "Platform").

I.4 It has the infrastructure, technical staff and providers needed to provide the service under this Agreement.

I.5 Its address for notices is the one stated in the preamble and its email for legal matters is legal@alobri.com.

II. The Customer, through its representative, represents that:

II.1 It is a legal entity or an individual engaged in a business activity, duly incorporated or registered under the laws of its country, with legal capacity to enter into and perform this Agreement.

II.2 Its representative, who accepts this Agreement electronically, has the authority required to bind it, and that authority has not been revoked or limited. If the person accepting does not have that authority, that person shall be personally, jointly and severally liable with the Customer for the obligations under this Agreement, and the Customer hereby ratifies all acts carried out in its account.

II.3 It purchases the Platform to integrate it into its personnel administration and business processes, and not as an end consumer. Accordingly, the Customer acknowledges that this Agreement is a business-to-business relationship and that consumer protection laws do not apply to it, except to the extent the law of its country mandatorily provides otherwise.

II.4 The information it provided when creating its account, including its name, tax identification, address, country, number of employees and contact details, is true, complete and current, and it will keep it updated in the Platform.

II.5 It knows and accepts the documents that form part of this Agreement under clause 2, had the opportunity to read and download them before accepting them, and understands them.

II.6 It is the controller of the personal data of its employees, candidates, assessees and other data subjects that it uploads to the Platform, and it has, or will have before uploading them, the privacy notices and consents required by the law of its country.

II.7 The funds with which it pays for the service come from lawful sources, and neither the Customer nor its shareholders, officers or representatives appear on national or international sanctions lists or are subject to proceedings for money laundering, terrorist financing or corruption.

III. Both Parties represent that:

III.1 They mutually acknowledge the capacity in which they appear.

III.2 In entering into this Agreement there is no mistake, fraud, bad faith, undue advantage or any other defect of consent.

III.3 Electronic acceptance of this Agreement has the same effect as a handwritten signature under the applicable electronic commerce legislation.

1. Definitions

1.1 Capitalized terms have the meaning given to them in this clause, whether used in the singular or the plural.

1.2 **"Administrator"**: the User designated by the Customer with permissions to configure the account, add Users, accept Order Forms and receive notices. The first Administrator is the person who

created the account.

1.3 **"Affiliate"**: any company that controls a Party, is controlled by it or is under common control with it, where control means direct or indirect ownership of more than 50% of the voting capital or the power to direct its management.

1.4 **"Country Annex"**: the annex for the country of the Customer's tax domicile, which forms part of this Agreement and contains the rules that the law of that country adds regarding personal data, biometrics, employment, working hours, payroll, taxes, electronic signature and document retention.

1.5 **"Annexes"**: the documents listed in clause 2.1 that form an integral part of this Agreement.

1.6 **"Employee"**: any individual whose data the Customer records in the Platform for attendance, payroll, personnel administration, assessment or recruiting purposes, regardless of whether that individual has an employment relationship with the Customer. For billing purposes, an "Active Employee" is one who was recorded as active on any day of the calendar month.

1.7 **"Alobri Content"**: the software, source and object code, algorithms, models, interfaces, designs, knowledge bases, catalogs, templates, psychometric tests, norms, documentation, trademarks and other materials that Alobri makes available to the Customer, as well as their improvements and derivative works.

1.8 **"Aggregated Data"**: statistical or usage information about the Platform that does not identify and cannot be used to identify the Customer, its Users or any personal data subject.

1.9 **"Customer Data"**: the information that the Customer or its Users upload to or generate in the Platform, including Personal Data, but excluding Aggregated Data and Alobri Content.

1.10 **"Personal Data"**: any information relating to an identified or identifiable individual, as defined by the applicable data protection law.

1.11 **"Business Day"**: any day from Monday to Friday, except mandatory public holidays in the country of Alobri's domicile.

1.12 **"Documentation"**: the manuals, guides, FAQs and functional descriptions of the Platform published by Alobri, as updated from time to time.

1.13 **"Effective Date"**: the date on which the Customer accepts this Agreement and its account is created.

1.14 **"AI Features"**: the Platform features that use artificial intelligence models, including the TalentIA assistant, resume analysis, assisted drafting, recommendations, summaries, alerts and

automated agents.

1.15 **"Implementation"**: the initial account setup services described in the Order Form or in the Invoicing, Payments and Collections Annex.

1.16 **"Security Incident"**: the unauthorized access to, or use, disclosure, alteration, loss or destruction of, Customer Data under Alobri's control.

1.17 **"Confidential Information"**: as defined in clause 18.

1.18 **"Order Form"**: the electronic or physical document, including the plan selection made during sign-up, the change-of-plan screen and accepted quotes, that describes the plan, modules, minimum number of Employees, prices, currency and specific terms of the service.

1.19 **"Plan"**: the package of Platform modules and features that the Customer purchases under the Order Form.

1.20 **"Policies"**: the Acceptable Use Policy, the Artificial Intelligence Policy, the Privacy Notice, the Cookie Policy and the Commercial Policies published at alobri.com/legal.

1.21 **"Results"**: the calculations, reports, recommendations, alerts, scores, profiles, documents and other outputs that the Platform generates from Customer Data and the Customer's configuration.

1.22 **"Service"**: access to and use of the Platform on a software-as-a-service basis, support, updates and the other services Alobri provides under this Agreement.

1.23 **"Sub-processor"**: a third party engaged by Alobri to carry out part of the processing of Personal Data in order to provide the Service, under the Data Processing Agreement.

1.24 **"Terms"**: Alobri's Terms and Conditions published at alobri.com/legal.

1.25 **"User"**: an individual to whom the Customer grants access to the Platform with their own credentials, including its employees, Employees using the employee portal, consultants, accountants, advisors and partners authorized by the Customer.

2. Documents forming the Agreement and order of precedence

2.1 The following form an integral part of this Agreement as if set out in full herein:

a) the Order Form and its amendments;

b) Annex A, Personal Data Processing Agreement;

c) Annex B, Service Level Agreement;

d) Annex C, Acceptable Use Policy;

e) Annex D, Artificial Intelligence and Human Decision-Making;

f) Annex E, Information Security;

g) Annex F, Invoicing, Payments and Collections;

h) Annex G, Technical Support;

i) Annex H, Sub-processors and Infrastructure Providers;

j) Annex I, Termination, Return and Deletion of Data;

k) Annex J, Non-Disclosure Agreement;

l) the Country Annex for the Customer's tax domicile; and

m) the Terms and the Policies.

2.2 In the event of a conflict between documents, the following prevail in this order: (i) the Order Form, solely as to plan, prices, currency, number of Employees and specific terms expressly agreed; (ii) the provisions of the Country Annex that reflect mandatory law; (iii) this Agreement; (iv) Annexes A to J; (v) the Terms; and (vi) the Policies. A later provision prevails over an earlier one only if it expressly says so.

2.3 The Customer's general terms, purchase orders, supplier portals, codes of conduct or any other Customer document do not form part of this Agreement and do not bind Alobri, even if Alobri signs them, accepts them on a portal or does not object to them, unless a legal representative of Alobri accepts them in writing with express reference to this clause.

2.4 Clause headings are for reference only and do not affect interpretation. The words "includes" and "including" mean without limitation. References to a law include its amendments and any provisions that replace it.

3. Purpose

3.1 During the term of this Agreement and subject to timely payment of the fees, Alobri grants the Customer a non-exclusive, non-transferable, non-sublicensable right, revocable in accordance with this Agreement and limited to the countries where the Customer has operations, for the Customer and its Users to access and use the Platform under the "Time clock + Pre-payroll + Payroll" Plan for the internal needs of its business.

3.2 The Service is provided as cloud software. Alobri does not deliver copies of the software, does not install programs on the Customer's infrastructure except the applications or extensions that Alobri publishes, and does not transfer to the Customer ownership of any element of the Platform.

3.3 The Customer may use the Platform for all of its Affiliates registered in its account. The Customer is liable to Alobri for compliance with this Agreement by its Affiliates and its Users as if they were its own acts.

3.4 The scope of the Service is the one described in the current Plan in the Order Form and the Documentation. Additional services, such as data migrations, custom integrations, on-site training, consulting, development of new features or special configuration, are not part of the Service and are provided only if the Parties agree on them in writing at their own price.

4. Nature of the Service: Alobri is not an employer, accountant, advisor or staffing contractor

4.1 Alobri provides exclusively a technology service. Alobri does not provide, make available or manage the Customer's personnel, does not direct or supervise the Customer's Employees and does not take part in its employment relationships. This Agreement does not constitute personnel subcontracting, labor intermediation, the supply of workers or specialized staffing services under the labor laws of any country.

4.2 There is no employment, subordination or any other relationship between Alobri and the Customer's Employees. The Customer is the sole employer of its Employees and solely responsible for its employment, social security, housing, tax and any other obligations towards them and the authorities. The Customer shall hold Alobri harmless from any claim that an Employee, union or authority brings against Alobri in connection with the relationship between the Customer and its Employees, including claims seeking to treat Alobri as a substitute, joint or beneficiary employer.

4.3 The Platform is a calculation and management tool. Alobri does not provide accounting, auditing, tax advisory, employment advisory, legal advisory or clinical psychology services, or representation before authorities. Any legal, tax or employment information shown by the Platform, including tables, rates, catalogs, alerts and recommendations, is general assistance and does not replace the advice of a professional in the Customer's country.

4.4 The Results of payroll, pre-payroll, final settlements, severance, social security contributions, taxes, overtime, vacation, incidents and any other calculation are proposals generated from the data and configuration provided by the Customer. The Customer must review, validate and, where

appropriate, correct them before paying, stamping, filing or submitting any document. Payroll validation in the Platform always requires confirmation by a Customer User, and that confirmation means that the Customer reviewed and approved the Result.

4.5 The Customer acknowledges that employment, tax and social security legislation changes frequently and that its application depends on facts only the Customer knows. Alobri updates the general tables and rules of the Platform within a commercially reasonable time after their official publication, but the Customer is responsible for verifying that its account configuration reflects current law and its contracts, rules, collective agreements and internal policies.

4.6 Where the Platform allows documents to be stamped, sent, filed or transmitted to an authority or a third party through an authorized provider, the Customer instructs and authorizes each submission and is solely responsible for its content. Alobri acts as a technical means of transmission and is not liable for rejection, delay or failure of the systems of the authority or of the authorized provider.

5. Accounts, Users and credentials

5.1 The Customer designates one or more Administrators. Each User has personal, non-transferable credentials. The Customer must not allow several people to share the same credential.

5.2 The Customer is responsible for: (a) adding, modifying and removing its Users in a timely manner and assigning them appropriate permissions; (b) keeping credentials, passwords, codes and access keys confidential; (c) enabling the security mechanisms offered by the Platform; and (d) everything that happens in its account with its Users' credentials.

5.3 Any operation carried out with a User's credentials is presumed to have been carried out by the Customer. The Customer must notify Alobri immediately, through support and at legal@alobri.com, if it knows or suspects that a credential has been compromised or that unauthorized access has occurred. Until Alobri receives the notice, the Customer is liable for the operations carried out with that credential.

5.4 Alobri may preventively block a credential, an integration or an account if it detects activity that reasonably appears unauthorized, fraudulent or dangerous to the Platform, and will notify the Customer as soon as possible.

5.5 Access by the Customer's consultants, accountants, partners or implementers is granted under the Customer's responsibility. Alobri is not liable for the acts or omissions of those third parties, even if they are part of Alobri's partner program, unless Alobri has engaged them directly to provide the Service.

6. Customer obligations

6.1 In addition to its other obligations under this Agreement, the Customer shall:

a) use the Platform in accordance with this Agreement, the Documentation, the Policies and the law;

b) pay the fees on time;

c) provide true, complete and current information, and upload accurate Customer Data to the Platform;

d) obtain and keep the privacy notices, consents, authorizations, agreements and communications required by law to process the Personal Data of its Employees, candidates and assessees, including express consent for sensitive and biometric data;

e) inform its Employees and candidates about the use of the Platform, geolocation, biometrics and AI Features where required by law;

f) review and validate the Results before using them to make decisions or comply with legal obligations;

g) correctly configure its account, including its work sites, schedules, shifts, attendance rules, payroll items, benefits, tables and periods;

h) keep backups of the information it needs by law or for its operations, in addition to those made by Alobri;

i) have equipment, internet connection, browsers, devices and readers compatible with the requirements published in the Documentation;

j) comply with the employment, tax, social security, data protection, non-discrimination and occupational health and safety laws of its country;

k) respond to requests from Personal Data subjects and from authorities, with Alobri's reasonable technical assistance under Annex A; and

l) cooperate with Alobri in good faith for the provision of the Service, the handling of incidents and the Implementation.

6.2 The Customer acknowledges that performance of the Service depends on its cooperation. Alobri is not in breach of this Agreement when a failure, delay or incorrect result is due to incomplete or inaccurate data, a Customer configuration, Customer instructions, the Customer's lack of cooperation or causes attributable to its Users, equipment, networks or providers.

7. Use restrictions

7.1 The Customer shall not, and shall not allow third parties to:

a) copy, modify, translate, adapt or create derivative works of the Platform or Alobri Content;

b) reverse engineer, decompile, disassemble or attempt to obtain the source code, models, algorithms, weights, system instructions or structure of the Platform, except to the extent mandatory law expressly permits it;

c) sell, resell, lease, sublicense, lend, distribute or use the Platform for the benefit of third parties other than its Affiliates, or to provide payroll, payroll outsourcing, attendance, recruiting or assessment services to third parties, unless it is a partner authorized in writing to do so;

d) use the Platform or information obtained from it to develop, train, improve or market a product or service that competes with Alobri;

e) carry out performance tests, penetration tests, vulnerability scans or public benchmarks of the Platform without Alobri's written authorization;

f) extract data from the Platform by unauthorized automated means, such as bots, scrapers or scripts, or circumvent usage limits;

g) upload or transmit viruses, malicious code, unlawful content, content that infringes third-party rights or discriminatory content;

h) circumvent, disable or interfere with security, authentication, licensing or usage metering mechanisms;

i) record fictitious, duplicate or terminated Employees as active in order to alter billing, or record as inactive Employees who use the Service;

j) use the Platform to monitor people outside the employment context, outside working hours or in a way that violates their privacy or the law; or

k) use the Platform in violation of sanctions, export control, anti-corruption or anti-money-laundering laws.

7.2 Breach of this clause is a material breach that allows Alobri to suspend the Service immediately and, where appropriate, terminate this Agreement, without prejudice to claiming the corresponding damages.

8. Changes to the Platform

8.1 Alobri may update, improve, modify, replace or withdraw features, modules, integrations, interfaces and providers of the Platform at any time, as a natural part of the evolution of a cloud service.

8.2 If a change removes an essential feature of the purchased Plan without offering a reasonable alternative, Alobri will give at least 30 days' notice, and the Customer may terminate the affected Plan before the change takes effect, with a pro rata refund of amounts prepaid for the period not provided. This is the Customer's sole remedy for such changes.

8.3 Changes required for security reasons, by law, by order of an authority or by changes of an infrastructure or artificial intelligence provider may be applied without prior notice, and Alobri will communicate them as soon as reasonable.

8.4 Features identified as "beta", "preview", "pilot", "experimental" or similar are offered as is, may change or be withdrawn without notice, are not covered by the Service Level Agreement and are used at the Customer's own risk.

9. Third-party integrations and services

9.1 The Platform may connect with third-party services, such as banks, authorized tax receipt certification providers, job boards, messaging, email, maps, storage, electronic signature services and artificial intelligence models. When the Customer activates an integration, it authorizes Alobri to exchange with that third party the Customer Data needed for the integration.

9.2 Third-party services are governed by their own terms. Alobri is not responsible for their availability, accuracy, security, prices or changes, and may disable an integration if the third party modifies or suspends it or stops meeting Alobri's security requirements.

9.3 Connection with messaging services, including WhatsApp, is made through the linking that the Customer itself authorizes from its device, such as scanning a QR code, and the Customer is responsible for complying with the messaging service's terms and the law applicable to communications with its Employees and candidates.

10. Fees, taxes and price adjustments

10.1 For the Service, the Customer pays Alobri: (a) CRC 2,925.09 per Active Employee per month; (b) a monthly account fee of CRC 6,678.29; and (c) where applicable, the one-time Implementation fee of CRC 66,337.71, as set out in the Order Form. The monthly charge is calculated on the greater of the Active Employees in the month and the minimum of 20 Employees. Amounts are stated and charged

in CRC.

10.2 When the list price is in United States dollars and is charged in the currency of the Customer's country, conversion is made at the exchange rate published by the source Alobri indicates in the Order Form or the Platform, in effect on the day each charge order is issued. Exchange rate variations are borne by the Customer.

10.3 Prices exclude taxes. The Customer also pays value added, sales and digital services taxes and any other tax, duty or levy arising from the Service, except Alobri's income taxes. If the law of the Customer's country requires it to withhold any tax, the Customer shall gross up the payment so that Alobri receives the amount it would have received without the withholding, unless a treaty or the law prevents it, and shall deliver the withholding certificate to Alobri within 30 days.

10.4 Alobri may change its prices with at least 30 calendar days' notice, by email to the Administrator or in the Platform. The new price applies from the next billing period after the notice period. If the Customer does not agree, it may terminate the Agreement before the new price takes effect; if it continues using the Service, it accepts the new price. Without notice, local-currency prices may be adjusted once a year for the official inflation of the Customer's country over the previous twelve months.

10.5 Discounts, promotions, free months, special prices and credits are personal, temporary and conditional on the Customer being current on its payments. If the Customer misses a payment or terminates the Agreement before the term agreed for the promotion, Alobri may charge the difference between the list price and the discounted price for the period credited.

10.6 TalentIA credits, messages, tax stamps, psychometric tests, additional storage and other metered consumption are charged according to the current price list or the Order Form. TalentIA consumes credits automatically as it is used; the Platform informs the Customer when it approaches or reaches the limits of its Plan or balance.

11. Invoicing and payment

11.1 The Service is charged monthly in advance. The first charge order is issued when the account is activated or when the trial period ends, and subsequent ones at the start of each calendar month. Adjustments for Active Employees in excess of those charged are invoiced in the following month.

11.2 Invoices, orders and receipts are made available to the Customer in the Billing section of the Platform and, where applicable, emailed to the Administrator. They are deemed received on the day they are published in the Platform.

11.3 The Customer pays each charge order within the term indicated on it, which shall not be less than 5 calendar days, using the payment methods offered by the Platform. If the Customer registers a card or other recurring payment method, it authorizes Alobri and its payment processor to charge the orders to it on their due dates, until the Customer revokes the authorization in the Platform.

11.4 Payments are applied first to interest and collection costs and then to the oldest charge orders. Payments are final and non-refundable, except as expressly provided in this Agreement or by mandatory law. The Customer's bank, foreign exchange and international transfer fees are borne by the Customer.

11.5 The Customer must submit any dispute about an invoice within 15 calendar days of its issuance, in writing and detailing the discrepancy; after that period the invoice is deemed accepted. A dispute does not suspend the obligation to pay the undisputed portion.

11.6 The Customer may not set off, withhold or deduct amounts that Alobri owes it, or that the Customer believes Alobri owes it, against the fees under this Agreement, unless Alobri agrees in writing.

12. Non-payment

12.1 Amounts not paid when due accrue, without the need for demand, late interest of 1.5% per month on outstanding balances, or the maximum allowed by the law of the Customer's country if lower, from the day after the due date until paid in full.

12.2 If a charge order is not paid, Alobri will notify the Customer and, from the 15th calendar day after its due date, may suspend access to the account. During suspension, the Customer only has access to the Billing section and to the export of its data, fees continue to accrue and the debt continues to accrue interest. Suspension does not release the Customer from its obligations or entitle it to any credit.

12.3 The account is reactivated upon payment of the full debt, including interest, collection costs and, where applicable, a reactivation fee published in the price list.

12.4 If the debt is more than 60 calendar days overdue, Alobri may terminate this Agreement under clause 25 and demand payment of all amounts due and to become due through the end of the period paid or committed in the Order Form.

12.5 The Customer pays the reasonable costs of judicial and extrajudicial collection, including attorneys' and collection agencies' fees, to the extent permitted by law. Alobri may outsource collection to third parties and share with them the Customer's contact details and debt information.

Alobri may also report the debt to credit bureaus in accordance with the law.

12.6 Promissory notes, checks, transfers or other instruments delivered by the Customer are received subject to collection. If a charge is rejected or reversed by the Customer without just cause, the Customer also pays the charges that the payment processor bills Alobri for the rejection or dispute.

13. Trial periods and demo accounts

13.1 Alobri may offer free trial periods or demo accounts for the term indicated by the Platform. During that term the Service is provided as is, without a Service Level Agreement, without guaranteed support and with the usage limits Alobri determines.

13.2 When the trial period ends, the account becomes a paid account under the selected Plan unless the Customer cancels it earlier. If no Plan is chosen or no payment method is registered, Alobri may suspend the account and, 30 days later, delete the data uploaded during the trial.

13.3 Alobri's liability during a trial period or in a demo account is limited, to the fullest extent permitted by law, to 100 United States dollars or its equivalent.

14. Personal Data

14.1 With respect to the Personal Data of its Employees, candidates, assessees and Users, the Customer is the controller and Alobri is the processor that processes them on the Customer's behalf, solely to provide the Service and in accordance with the Customer's documented instructions. This Agreement, Annex A and the configuration the Customer makes in the Platform constitute the Customer's complete instructions.

14.2 The Customer warrants that the Personal Data it uploads were obtained lawfully, that it has the legal basis and consents needed for their processing and for their disclosure to Alobri and its Sub-processors, including the international transfers described in Annex H, and that its privacy notices inform data subjects of that processing.

14.3 Alobri processes Personal Data in accordance with Annex A and the Country Annex. Alobri does not sell Personal Data, does not use it for its own advertising purposes or to train third-party artificial intelligence models, and does not disclose it to third parties except to its Sub-processors, by order of a competent authority or in the other cases provided for in Annex A.

14.4 Requests, notices and communications about Personal Data are addressed to Alobri's personal data officer: Ing. Noel Carro Gusman · privacidad@alobri.com · +52 55 8676 9884.

14.5 Alobri may generate and use Aggregated Data to operate, maintain, secure, measure and improve the Platform, to produce market statistics, benchmarks and indices and to develop new features, provided they do not identify the Customer or any data subject. Aggregated Data are owned by Alobri and survive termination of this Agreement.

15. Information security

15.1 Alobri applies the administrative, technical and physical security measures described in Annex E, which are reasonable in light of the state of the art, cost, nature of the data and risks of the processing.

15.2 No internet-connected system is completely invulnerable. Alobri does not warrant that the Platform is free of all vulnerabilities, and its security obligation is one of means and not of result.

15.3 If Alobri confirms a Security Incident, it will notify the Customer without undue delay and no later than 48 hours after confirmation, with the information available for the Customer to meet its own notification obligations, and will take reasonable measures to contain and mitigate it. Notification of a Security Incident does not imply any admission of fault or liability by Alobri.

15.4 The Customer is responsible for the security of its own equipment, networks, email accounts, mobile devices, passwords and the information it downloads or exports from the Platform. Incidents originating in the Customer's infrastructure, credentials or personnel are not attributable to Alobri.

16. Artificial intelligence: AI proposes and people decide

16.1 AI Features produce proposals, drafts, summaries, scores, recommendations and alerts. No AI Feature makes decisions with legal or similarly significant effects on a person. Decisions on hiring, promotion, assessment, discipline, termination, compensation, payroll and any other decision affecting an Employee or candidate are made, reviewed and validated by a Customer person and are the Customer's sole responsibility.

16.2 The Customer acknowledges that artificial intelligence outputs may be incomplete, inaccurate, biased or outdated, even when they appear correct, and undertakes to review them before using them. Alobri does not warrant the accuracy, suitability or absence of bias of the outputs of AI Features.

16.3 Alobri uses artificial intelligence models from providers that process data strictly to return the response, without using it to train their models, in accordance with Annex D and Annex H. Alobri sends those providers only the data needed for each request.

16.4 AI Features consume credits according to the price list. The Platform warns when the Customer approaches or reaches its limits; consumption within the Plan limits does not require the Customer's prior approval for each use.

16.5 The Customer must comply with the laws of its country on automated decision-making, assessments using automated tools and algorithmic transparency, including the notice, bias audit and human review obligations that apply to it as employer or controller.

17. Intellectual property

17.1 Alobri and its licensors are and shall remain the sole owners of all intellectual and industrial property rights in the Platform, Alobri Content, Aggregated Data, the Alobri, Alobri HCM, Alobri Time and TalentIA trademarks and Alobri's other distinctive signs, as well as their improvements, updates and derivative works, even if developed from Customer suggestions or to meet Customer needs. This Agreement transfers to the Customer no right other than the right of use under clause 3.

17.2 The Customer is and shall remain the owner of Customer Data. The Customer grants Alobri a non-exclusive, worldwide, royalty-free license for the term of the Agreement to host, copy, transmit, process, display and back up Customer Data to the extent necessary to provide the Service, comply with the law and exercise its rights under this Agreement.

17.3 If the Customer or its Users provide comments, suggestions, ideas or improvement proposals about the Platform, Alobri may use them freely, without restriction or any obligation to pay or attribute, and any resulting improvement is owned by Alobri.

17.4 The psychometric tests, questionnaires, items, norms, standard reports, payroll tables, catalogs and templates of the Platform are Alobri Content or content of its licensors. The Customer may use them only within the Platform and may not copy, publish, distribute or use them outside it.

17.5 Alobri may use the Customer's name and logo as a commercial reference only with its prior written authorization, which may be given by email.

18. Confidentiality

18.1 "Confidential Information" means any non-public information that a Party (the "Disclosing Party") shares with the other (the "Receiving Party") in connection with this Agreement, by any means, including Customer Data, Alobri Content, unpublished Documentation, special prices and terms, technical, security, commercial, financial and strategic information, and the terms of this Agreement.

18.2 The Receiving Party: (a) uses Confidential Information only to perform this Agreement or exercise its rights; (b) protects it with at least the same care it gives its own information of a similar nature, and never with less than reasonable care; and (c) shares it only with its employees, Affiliates, advisors, auditors, Sub-processors and providers who need to know it and are bound by confidentiality obligations no less protective than those of this Agreement, being liable for them.

18.3 Confidential Information does not include information that: (a) is or becomes public through no fault of the Receiving Party; (b) the Receiving Party already lawfully knew without a confidentiality obligation; (c) it lawfully receives from a third party without a confidentiality obligation; or (d) it develops independently without using the Confidential Information. Personal Data are always protected under clause 14, even if they fall within any of these exceptions.

18.4 The Receiving Party may disclose Confidential Information if a law or competent authority requires it, provided that, where permitted by law, it notifies the Disclosing Party in advance and discloses only what is strictly required.

18.5 The obligations of this clause last for the term of the Agreement and five years after its termination; with respect to trade secrets, source code, security information and Personal Data, they last for as long as that information retains its character.

18.6 Annex J supplements this clause. Breach of confidentiality obligations may cause damage that is difficult to repair, so the Disclosing Party may seek interim or provisional measures from the competent authority, in addition to any other remedies available.

19. Warranties and disclaimers

19.1 Alobri warrants that: (a) it will provide the Service in a professional manner and substantially in accordance with the current Documentation; (b) it will not materially reduce the security of the Platform during the paid period; and (c) the Platform, when delivered online, does not intentionally contain malicious code.

19.2 If the Service does not meet the warranty in item (a), the Customer must report it in writing within 30 days after detecting it, with enough detail to reproduce the failure. Alobri, at its option, will correct the failure within a reasonable time or, if that is not possible, allow the Customer to terminate the affected Plan and refund amounts prepaid for the period not provided. This, together with the credits in Annex B, is the Customer's sole remedy for breach of warranty.

19.3 The warranties do not apply to failures caused by: Customer data or configuration; use contrary to the Documentation, the Agreement or the law; equipment, networks, devices or software of the

Customer or third parties; third-party integrations; force majeure; beta or free features; or modifications made by anyone other than Alobri.

19.4 Except as expressly provided in this clause, and to the fullest extent permitted by law, the Platform, the Results and the AI Features are provided "as is" and "as available". Alobri makes no implied warranties of merchantability, fitness for a particular purpose, accuracy, non-infringement, uninterrupted or error-free operation, or that the Platform will meet the Customer's expectations or produce any particular business result, savings, productivity or legal compliance.

19.5 Alobri does not warrant that the Platform alone will make the Customer comply with the employment, tax, social security or data protection legislation of its country. Compliance with that legislation is the Customer's responsibility.

19.6 Calculation criteria chosen by the Customer. Where the law or practice allows more than one calculation method, such as the divisor of the daily rate in a final settlement or the base hours of the hourly rate, the Platform offers configurable options and a default option. Choosing, entering, dating and validating each criterion is exclusively the Customer's responsibility, and the Customer represents that it has reviewed it with its own employment counsel. Alobri applies the criterion only at the Customer's request, expressed in the Platform through its express acceptance, of which Alobri keeps a record with user, date, time, IP address, version and accepted text. Results that correctly derive from the criterion chosen by the Customer are not a calculation error of the Platform for purposes of clause 20.2(d), and Alobri is not liable for differences, payments, claims, fines or penalties resulting from that choice; clauses 20 and 21.1 apply in those cases.

20. Limitation of liability

20.1 To the fullest extent permitted by applicable law, the total aggregate liability of Alobri, its Affiliates, shareholders, officers, employees, licensors and Sub-processors for any cause arising out of or related to this Agreement, whether in contract, tort, negligence, warranty or under any other theory, is limited to the amount actually paid by the Customer to Alobri for the Service in the three months before the event giving rise to the liability.

20.2 In no event is Alobri liable for: (a) indirect, incidental, special, punitive or consequential damages; (b) lost profits, revenue, sales, customers, business opportunities, expected savings or reputation; (c) loss or corruption of data that the Customer could have avoided with backups or periodic export of its information; (d) fines, surcharges, adjustments, penalties, judgments or tax liabilities imposed on the Customer by any authority, unless they are due exclusively to a Platform calculation error that the Customer could not detect with a reasonable review; (e) compensation, wages, benefits, contributions

or differences that the Customer must pay to its Employees or the authorities; (f) the cost of procuring substitute services; or (g) damages arising from Customer decisions based on the Results or the AI Features.

20.3 The exclusions and limits of this clause apply even if Alobri was advised of the possibility of the damages, and even if a limited remedy fails of its essential purpose.

20.4 The limits of this clause do not apply to liability that cannot be limited by law, such as liability arising from fraud or willful misconduct. If the law of the Customer's country does not allow an exclusion or limit, it will apply to the greatest extent that law permits.

20.5 The limits of this clause do not limit the Customer's payment obligations or its indemnification obligations under clause 21.

20.6 The Parties acknowledge that the prices of the Service reflect the allocation of risk in this clause and that Alobri would not have entered into this Agreement without it.

21. Indemnification

21.1 The Customer shall defend, indemnify and hold harmless Alobri, its Affiliates, shareholders, officers, employees, representatives and Sub-processors from any claim, lawsuit, proceeding, fine, penalty, judgment, damage, cost or expense, including reasonable attorneys' fees, arising out of or relating to:

a) Customer Data, including the lack of privacy notices, consents, authorizations or legal basis to process them or disclose them to Alobri;

b) the Customer's employment relationships with its Employees, including claims for wages, benefits, overtime, dismissal, discrimination, harassment, social security, housing or taxes, and any claim that Alobri is an employer, substitute, joint or beneficiary employer or intermediary;

c) decisions the Customer makes based on the Results or the AI Features;

d) use of the Platform by the Customer, its Affiliates, its Users or third parties to whom the Customer gives access, in violation of this Agreement, the Policies or the law;

e) content that the Customer or its Users upload or transmit, including content that infringes third-party rights;

f) information, documents or statements the Customer submits to authorities using the Platform; and

g) taxes payable by the Customer.

21.2 Alobri will defend the Customer against any third-party claim alleging that the Platform, used in accordance with this Agreement, infringes its intellectual property rights, and will pay final judgments or settlements approved by Alobri. If the Platform is or may become subject to such a claim, Alobri may, at its option: obtain the right for the Customer to continue using it; modify it so that it does not infringe; or terminate the affected Plan and refund amounts prepaid for the period not provided. Alobri has no such obligation if the claim arises from Customer Data, combinations with products not provided by Alobri, modifications made by third parties, beta features or use contrary to the Agreement. This clause states Alobri's entire liability for infringement of third-party rights and is subject to the limits of clause 20.

21.3 The Party seeking indemnification must: (a) notify the other in writing without delay, although a delay releases the indemnifying Party only to the extent it is prejudiced; (b) give it sole control of the defense and any settlement, provided no fault is admitted and no obligations are imposed on the indemnified Party without its consent; and (c) cooperate reasonably at the indemnifying Party's expense.

22. Insurance

22.1 Each Party maintains, at its own expense, the insurance reasonably required by its business. The Customer is responsible for insuring its own employment, tax, business continuity and liability risks towards its Employees.

23. Term and renewal

23.1 This Agreement takes effect on the Effective Date and remains in force as long as there is an active Order Form.

23.2 Unless the Order Form provides for a committed term, the Service is purchased for monthly periods that renew automatically for equal periods, unless one Party notifies the other that it does not wish to renew before the start of the next period.

23.3 If the Order Form provides for a committed annual or multi-year term, that term is binding on the Customer, which must pay the fees for the entire term even if it stops using the Service, unless it terminates the Agreement for a cause attributable to Alobri under clause 25.2.

24. Suspension

24.1 Alobri may suspend, in whole or in part, access to the Platform by the Customer, a User or an integration when:

a) there is an overdue debt under clause 12;

b) the Customer or its Users breach clauses 7, 14 or 18, the Acceptable Use Policy or the law;

c) the Customer's use poses a risk to the security, integrity, availability or performance of the Platform or to other customers;

d) Alobri receives an order from a competent authority or has reasonable indications of unlawful or fraudulent use or use linked to sanctions lists; or

e) it is necessary to address a Security Incident.

24.2 Alobri will notify the Customer before suspension when reasonably possible and, if not, immediately afterwards. Alobri will limit the suspension to what is necessary and lift it when its cause ceases. A justified suspension does not entitle the Customer to credits or release it from its payment obligations.

25. Termination

25.1 **Termination for convenience by the Customer.** Under monthly contracts, the Customer may terminate the Service at any time from the Platform or in writing to support. Termination takes effect at the end of the month already paid, without refund of the unused portion. Under committed-term contracts, the Customer may terminate early by paying the fees remaining until the end of the term.

25.2 **Termination for breach.** Either Party may terminate this Agreement, without the need for a court ruling, by written notice, if the other Party breaches a material obligation and does not cure the breach within 30 calendar days after receiving notice describing it in detail.

25.3 **Immediate termination by Alobri.** Alobri may terminate this Agreement immediately by notice if: (a) the Customer's debt is more than 60 days overdue; (b) the Customer seriously or repeatedly breaches clauses 7, 18 or 30 or the Acceptable Use Policy; (c) the Customer, its shareholders or representatives appear on a sanctions list or are linked to proceedings for money laundering, terrorist financing or corruption; (d) the Customer enters into bankruptcy, insolvency, liquidation, dissolution or an equivalent proceeding, or generally stops paying its obligations; or (e) the Customer's information or representations prove to be false.

25.4 **Termination by Alobri without cause.** Alobri may terminate a Plan or this Agreement without cause with at least 90 calendar days' notice. In that case, Alobri will refund to the Customer amounts prepaid for the period not provided and allow it to export its data under Annex I.

25.5 **Change of law.** If a new law, regulation or order of an authority makes the provision of the Service in the Customer's country unlawful or substantially more costly, Alobri may modify the affected terms or terminate the Service in that country with the notice the circumstances reasonably allow.

26. Effects of termination

26.1 Upon termination of this Agreement or a Plan for any reason: (a) the Customer's right to use the Platform or the affected Plan ceases; (b) the Customer pays all amounts accrued through the termination date and, where applicable, those due under clauses 23.3, 25.1 and 12.4; and (c) each Party returns or destroys the other's Confidential Information under Annex J.

26.2 During the 30 calendar days following termination, the Customer may export its data in the formats available in the Platform, provided it has no outstanding debts. After that period, Alobri will delete or anonymize Customer Data under Annex I, except data it must retain by law or to defend its rights. Alobri is not obliged to retain or deliver Customer Data after that period.

26.3 Transition services, migration to another provider, custom exports or extensions of the export period are additional paid services, subject to availability.

26.4 Clauses that by their nature must survive termination survive it, including clauses 4, 7, 10 to 12 as to accrued amounts, 14.5, 17, 18, 19.4, 20, 21, 26, 27 to 35 and Annex J.

27. Non-solicitation of personnel

27.1 During the term of this Agreement and the 12 months following its termination, the Customer shall not hire or solicit, directly or indirectly, as an employee, consultant or service provider, any employee or consultant of Alobri who took part in providing the Service, the Implementation or support to the Customer, without Alobri's prior written authorization. Hiring a person who responds to a general public job posting not specifically directed at them does not violate this clause.

27.2 If the Customer breaches this clause, it shall pay Alobri, as liquidated damages, an amount equal to 12 months of the last gross salary or fee the person received at Alobri, without prejudice to additional damages that Alobri proves, to the extent permitted by law.

28. Regulatory compliance

28.1 **Anti-corruption.** The Parties comply with applicable anti-corruption laws. Neither Party offers, promises, gives, solicits or accepts improper payments, gifts, benefits or advantages to or from public officials or private parties to obtain or retain business related to this Agreement.

28.2 **Sanctions and export controls.** The Customer shall not use or allow the use of the Platform in countries, regions, persons or entities subject to sanctions or embargoes of the United States of America, the United Nations, the European Union or the country of the Alobri entity, or for purposes prohibited by export control laws. Alobri may screen the Customer against sanctions lists at any time.

28.3 **Anti-money laundering.** The Customer shall provide the information and documentation that Alobri reasonably requests to meet its customer identification and anti-money-laundering obligations.

28.4 **Non-discrimination.** The Customer shall not use the Platform to discriminate against any person on the basis of ethnic or national origin, gender, age, disability, social status, health conditions, religion, opinions, sexual orientation, marital status, pregnancy or any other ground prohibited by law.

29. Force majeure

29.1 Neither Party is liable for delay or failure in the performance of its obligations, except payment obligations, caused by events beyond its reasonable control, such as natural disasters, epidemics, war, terrorism, riots, strikes other than by its own staff, acts or omissions of authorities, changes in law, widespread power or telecommunications outages, widespread internet failures, failures of cloud or artificial intelligence providers, large-scale cyberattacks or denial-of-service attacks.

29.2 The affected Party will notify the other as soon as reasonable and make reasonable efforts to mitigate the effects. If force majeure prevents the substantial provision of the Service for more than 60 consecutive calendar days, either Party may terminate the affected Plan by notice, and Alobri will refund amounts prepaid for the period not provided.

30. Assignment and subcontracting

30.1 The Customer may not assign or transfer this Agreement, or the rights or obligations arising from it, without Alobri's prior written consent. Any assignment in breach of this clause is void.

30.2 Alobri may assign this Agreement, in whole or in part, to any of its Affiliates, or to whoever acquires all or a substantial part of its business or assets, by notice to the Customer and without the need for its consent. The assignee assumes Alobri's rights and obligations from the date stated in the notice.

30.3 Alobri may subcontract part of the Service, including the Sub-processors in Annex H, and is liable to the Customer for the performance of subcontracted obligations on the terms and within the limits of this Agreement.

31. Notices

31.1 Alobri's notices to the Customer are valid when sent to the Administrator's email address registered in the Platform, shown in the Platform console or, for general changes, published at alobri.com/legal. They are deemed received on the day they are sent, displayed or published.

31.2 The Customer's notices to Alobri about this Agreement are sent to legal@alobri.com; those on personal data, to the personal data officer indicated in clause 14.4; and support matters, through the channels in Annex G. Notices of breach, termination or claims must also be sent to Alobri's address stated in the preamble.

31.3 The Customer must keep the Administrator's email address up to date. Notices sent to the last registered email address are valid even if the Customer no longer checks it.

32. Amendments to the Agreement

32.1 Alobri may amend this Agreement and its Annexes to reflect changes in the Platform, the law, its providers or its business practices. Alobri will give notice of material changes at least 30 calendar days in advance under clause 31.1, stating their effective date and publishing the new version with its number.

32.2 If the Customer does not agree with a material change that is detrimental to it, it may terminate the Agreement before the change takes effect, without early termination penalty and with a refund of amounts prepaid for the period not provided. If the Customer continues using the Service after that date, it accepts the new version.

32.3 Changes required by law or by an authority, and changes that are not detrimental to the Customer, may take effect immediately.

32.4 Specific terms agreed in an Order Form signed by both Parties may only be amended in writing signed by both Parties.

33. Governing law and dispute resolution

33.1 This Agreement is governed by and construed in accordance with the federal laws of the United Mexican States when the contracting Alobri entity is Conecta al Campo, S.A. de C.V., and in accordance with the laws of the State of Delaware, United States of America, when it is Alobri Inc., without applying their conflict-of-laws rules. The United Nations Convention on Contracts for the International Sale of Goods does not apply.

33.2 The foregoing is without prejudice to the mandatory provisions of the law of the Customer's country on employment, tax, data protection and tax receipts, which apply as appropriate under the

Country Annex.

33.3 Before initiating any proceeding, the dissatisfied Party will send the other a written notice describing the dispute and its claim. The Parties' representatives will negotiate in good faith for 30 calendar days from receipt of the notice.

33.4 If the dispute is not resolved within that period, it will be finally resolved by arbitration administered by the Centro de Arbitraje de México (CAM) under its rules in force at the time of the request. The arbitral tribunal will consist of a sole arbitrator, the seat will be Mexico City, the language will be Spanish and the award will be final and binding on the Parties. When the contracting Alobri entity is Alobri Inc., the arbitration will be conducted in English and the seat will be Wilmington, Delaware, unless the Parties agree on Mexico City.

33.5 Notwithstanding the foregoing: (a) Alobri may claim payment of amounts owed before the competent courts of the Customer's or Alobri's domicile, at its choice, including through any summary or executive proceeding available; and (b) either Party may seek interim or provisional measures from a competent court to protect its intellectual property or Confidential Information.

33.6 Each Party bears its own costs and fees. Arbitration costs are allocated as determined by the arbitrator, who may order the losing Party to pay the reasonable costs and fees of the prevailing Party.

33.7 Disputes will be resolved on an individual basis. To the extent permitted by law, the Customer waives participation as a plaintiff or class member in any class or representative action against Alobri. This waiver does not apply where the law of the Customer's domicile prohibits it, such as in Quebec (Canada) and in Brazil.

34. General provisions

34.1 **Entire agreement.** This Agreement, together with the documents in clause 2, constitutes the entire agreement between the Parties on its subject matter and supersedes any prior proposal, quote, presentation, email, conversation, agreement or statement, oral or written. The Customer acknowledges that it is not contracting on the basis of future features, verbal promises or statements not contained in this Agreement or the Order Form.

34.2 **Independent contractors.** The Parties are independent contractors. This Agreement does not create a partnership, association, mandate, agency, franchise, commercial commission or employment relationship between them or their employees. Neither Party may bind the other towards third parties.

34.3 **Severability.** If a competent authority declares any provision invalid or unenforceable, the others remain in force, and the affected provision will be replaced by the valid provision closest to the Parties' original intent.

34.4 **No waiver.** A Party's tolerance or failure to exercise a right does not imply a waiver of it or modify this Agreement.

34.5 **Alobri's records.** Electronic records, logs, timestamps, usage reports, Active Employee measurements and acceptance records generated by the Platform constitute full evidence between the Parties, unless proven otherwise.

34.6 **Language.** This Agreement is executed in Spanish. Versions in other languages are reference translations; in the event of a discrepancy, the Spanish version prevails, unless the Country Annex requires another language or the contracting entity is Alobri Inc., in which case the English version prevails.

34.7 **Third parties.** This Agreement grants no rights to third parties other than the Parties, except to the persons indemnified under clause 21.

34.8 **Expenses.** Each Party pays the expenses and taxes it incurs in entering into and performing this Agreement.

34.9 **Interpretation.** This Agreement was reviewed by both Parties, who had the opportunity to consult their advisors, so it shall not be construed against either of them for having drafted it.

35. Electronic acceptance

35.1 The Customer accepts this Agreement and its Annexes electronically by checking the acceptance box and creating its account, or by accepting an Order Form in the Platform. That acceptance constitutes its express consent and has the same effect as a handwritten signature under the applicable electronic commerce and electronic signature legislation and the Country Annex.

35.2 Alobri keeps a record of acceptance with the document version, the name and email of the person accepting, the company, the date and time in Coordinated Universal Time, the IP address and the SHA-256 fingerprint of the accepted text. The Customer may download the accepted text and the record in PDF format at any time from the Billing section of the Platform.

35.3 The person accepting represents that they have sufficient authority to bind the Customer and that they have read and understood this Agreement and its Annexes.

35.4 For Customers in Mexico, Alobri may obtain, at the Customer's request and expense, a certificate of preservation of data messages under NOM-151-SCFI-2016, issued by an accredited certification service provider, covering the acceptance of the Agreement and its Annexes.

Order Form

This Order Form forms part of the Alobri HCM Cloud Services Master Agreement and prevails over it only as to the commercial data it contains.

Item	Detail
Provider	Conecta al Campo, S.A. de C.V.
Customer	(completed when the account is created)
Customer tax ID	—
Customer country	CR
Accepting representative	(completed when the account is created) (—)
Plan	Time clock + Pre-payroll + Payroll
Fee per Active Employee	CRC 2,925.09 per month
Account fee	CRC 6,678.29 per month
Minimum Employees	20
Currency	CRC
One-time Implementation	CRC 66,337.71
Billing frequency	Monthly, in advance, with automatic renewal
Acceptance date	2026-11-21
Agreement version	2026-11-18.1
Support contact	contacto@alobri.com · WhatsApp +52 56 5254 8451
Alobri personal data officer	Ing. Noel Carro Gusman · privacidad@alobri.com · +52 55 8676 9884

Annex A. Personal Data Processing Agreement

This Annex forms part of the Master Agreement between Conecta al Campo, S.A. de C.V. ("Alobri" or the "Processor") and (completed when the account is created) (the "Customer" or the "Controller"). It governs the processing of Personal Data that Alobri carries out on the Customer's behalf to provide the Service. Capitalized terms not defined here have the meaning given in the Agreement.

A.1 Roles of the Parties

A.1.1 The Customer is the controller of the Personal Data of its Employees, candidates, assessees, Users and other data subjects that it uploads or that are generated in the Platform on its instructions. It is responsible for deciding their purpose, legal basis, content, use, retention period and transfers.

A.1.2 Alobri is a processor and processes that Personal Data solely on the Customer's behalf, to provide the Service and in accordance with its documented instructions. Alobri does not decide the purposes of the processing.

A.1.3 With respect to the contact data of the Customer's representatives, Administrators and billing contacts, and Platform usage data needed to operate the account, invoice, provide support, prevent fraud and meet its own legal obligations, Alobri acts as controller under its Privacy Notice.

A.2 Description of the processing

A.2.1 **Data subjects:** the Customer's active and inactive Employees, candidates, assessees, beneficiaries and dependents recorded by the Customer, emergency contacts, Users and third parties whose data the Customer uploads.

A.2.2 **Categories of data:** identification and contact data; employment data (position, department, work site, manager, start and end dates, contracts, schedules, shifts, incidents); attendance data (clock-ins, location at the time of clocking in, device, photo or evidence of the clock-in); payroll and financial data (salary, benefits, deductions, bank accounts for disbursement, tax and social security identifiers, housing loans); education and career data; recruiting data (resume, interviews, references, assessment results); and performance and workplace climate assessment data.

A.2.3 **Sensitive data:** depending on the modules the Customer activates, facial or fingerprint biometric templates for attendance; psychometric test results; health data strictly necessary for sick leave, reasonable accommodation or psychosocial risk assessments; and any other data the Customer decides to upload. The Customer undertakes to upload only the sensitive data necessary for a legitimate purpose and with the express consent required by law.

A.2.4 **Purposes:** hosting, organizing, consulting, calculating, analyzing, transmitting on the Customer's instructions, backing up, displaying and deleting the Personal Data to provide the purchased modules, provide support, maintain security and comply with the law.

A.2.5 **Duration:** for the term of the Agreement and the export and deletion period in Annex I.

A.3 Alobri's obligations

A.3.1 Alobri shall:

a) process the Personal Data only on the Customer's instructions, unless the law requires otherwise, in which case it will inform the Customer beforehand, if the law allows;

b) inform the Customer if it believes an instruction infringes the law, without being obliged to review the lawfulness of each instruction;

c) ensure that persons authorized to process the Personal Data are bound by confidentiality obligations and receive data protection training;

d) apply the security measures in Annex E;

e) not use the Personal Data for its own purposes, except to generate Aggregated Data under the Agreement;

f) not sell or assign the Personal Data or share it for advertising purposes;

g) not use the Personal Data to train general artificial intelligence models or allow its AI providers to do so;

h) assist the Customer, through the Platform's features and to a reasonable extent, in responding to data subject requests, impact assessments and consultations with authorities required by law;

i) notify the Customer of Security Incidents under section A.7; and

j) return or delete the Personal Data at the end of the Service under Annex I.

A.4 Customer obligations

A.4.1 The Customer shall:

a) have a privacy notice informing data subjects of the processing it will carry out in the Platform, including the use of geolocation, biometrics, psychometric tests, AI Features, disclosure to Alobri and its Sub-processors and international transfers;

b) obtain and keep, before uploading the data, the consents required by law, especially express consent for sensitive and biometric data, and make non-biometric alternatives available to data subjects where required by law;

c) upload only necessary, accurate and up-to-date Personal Data;

d) as controller, respond to data subject rights and requests from authorities;

e) configure its account's retention periods in accordance with the law;

f) not instruct Alobri to carry out processing contrary to the law; and

g) notify authorities and data subjects of Security Incidents where the law requires it as controller.

A.4.2 The Customer is liable to Alobri for any claim arising from breach of this section, under clause 21 of the Agreement.

A.5 Sub-processors

A.5.1 The Customer gives Alobri general authorization to engage the Sub-processors listed in Annex H and to replace them or add others.

A.5.2 Alobri imposes on each Sub-processor, by contract, data protection obligations substantially equivalent to those in this Annex, and is liable to the Customer for their performance on the terms and within the limits of the Agreement.

A.5.3 Alobri will publish the updated list of Sub-processors at alobri.com/legal and will notify the Customer of the addition of a new Sub-processor that processes Customer Data at least 15 calendar days in advance, except in urgent security or continuity cases. The Customer may object in writing on reasonable data protection grounds within that period. If the Parties do not find a reasonable solution within the following 30 days, the Customer may terminate the affected Plan, with a refund of amounts prepaid for the period not provided, as its sole remedy.

A.6 International transfers

A.6.1 Personal Data may be hosted and processed in the United States of America and in the other countries where the infrastructure of Alobri and its Sub-processors is located, according to Annex H.

A.6.2 The disclosure of the Customer's Personal Data to Alobri and by Alobri to its Sub-processors is a communication between controller and processors and not a transfer requiring the data subject's consent, in the countries whose law recognizes this. In countries whose law requires additional safeguards for processing outside its territory, Alobri applies the contractual clauses, measures and

mechanisms indicated in the Country Annex, and the Customer informs data subjects in accordance with its law.

A.6.3 Brazil. For international transfers of Personal Data subject to the Lei Geral de Proteção de Dados (LGPD) to countries without an adequacy decision of the Autoridade Nacional de Proteção de Dados (ANPD), such as the United States of America, the Parties incorporate into this Annex, in full and without modification, the cláusulas-padrão contratuais approved in Annex II of ANPD Resolution CD/ANPD No. 19/2024. The Customer acts as exporter and Alobri as importer. If those clauses conflict with this Agreement, the ANPD clauses prevail. Alobri provides their full text to anyone who requests it within 15 days.

A.6.4 Other countries. Where the data protection law of the Customer's country approves model clauses for international transfers (for example, Argentina, Colombia, Uruguay or Peru), the Parties incorporate them by reference to the extent they apply to those transfers, and they prevail over this Agreement in case of conflict.

A.7 Security Incidents

A.7.1 Alobri will notify the Customer of any Security Incident it confirms, without undue delay and no later than 48 hours after confirmation, by email to the Administrator and in the Platform.

A.7.2 The notice will include, to the extent known: the nature of the incident; the categories and approximate number of data subjects and records affected; the likely consequences; the measures taken or proposed to contain and mitigate it; and a contact for follow-up. Alobri will supplement the information as it obtains it.

A.7.3 The Customer, as controller, decides on and makes the notifications to data subjects and authorities required by its law. Alobri will not notify the Customer's data subjects without its authorization, unless the law requires it.

A.7.4 Unsuccessful access attempts, port scans, denial-of-service attacks and other events that do not compromise Customer Data are not Security Incidents requiring notification.

A.8 Audits

A.8.1 Once a year and upon written request, Alobri will make available to the Customer the information reasonably necessary to demonstrate compliance with this Annex, through: responses to a standard security questionnaire; summaries of its security policies; and, where available, third-party reports or certifications of Alobri or its main Sub-processors.

A.8.2 If the foregoing information is not sufficient due to an express requirement of law or an authority, the Customer may request an additional audit, subject to the following: at least 30 calendar days' notice; scope and plan agreed in writing; conducted on business days and hours, without affecting the operations of Alobri or other customers and without access to other customers' data or to Sub-processors' infrastructure; an independent auditor bound by confidentiality who is not an Alobri competitor; at most one audit per year; and costs borne by the Customer, including the time of Alobri's staff at current rates.

A.9 Retention, return and deletion

A.9.1 During the term, the Customer may delete or export its Personal Data using the Platform's features.

A.9.2 Upon termination of the Service, Annex I applies. Alobri may keep copies in encrypted backups until their ordinary rotation, and data it must keep by law or to defend its rights, keeping them protected and not processing them for any other purpose.

A.10 Liability

A.10.1 Each Party's liability under this Annex is governed by clauses 20 and 21 of the Agreement. Fines imposed on the Customer for its breach as controller are borne by the Customer.

Annex B. Service Level Agreement

B.1 Availability commitment

B.1.1 Alobri will use commercially reasonable efforts to make the Platform available at least 99.5% of each calendar month (the "Availability Commitment"), measured on its production components for signing in, viewing information and recording attendance clock-ins.

B.1.2 Monthly availability is calculated as follows: (total minutes in the month − minutes of unavailability) ÷ total minutes in the month × 100. Unavailability occurs when, according to Alobri's monitoring, the Platform does not respond to any request from the internet for at least 5 consecutive minutes.

B.2 Exclusions

B.2.1 The following do not count as unavailability: (a) scheduled maintenance announced at least 48 hours in advance, up to 8 hours per month, preferably outside business hours in the Customer's country; (b) urgent maintenance for security reasons; (c) failures caused by the Customer, its Users, equipment, networks, browsers, devices or internet providers; (d) failures of third-party services, integrations, authorized tax certification providers, banks, messaging services, job boards or artificial intelligence models; (e) force majeure; (f) suspensions under the Agreement; (g) beta, free or trial features; and (h) slowness or partial failures that do not prevent use of the main features.

B.2.2 The Platform's mobile applications and offline modes allow clock-ins to be recorded even without a connection, and they are synchronized when the connection is restored; their use does not constitute unavailability.

B.3 Service credits

B.3.1 If availability in a month is lower than the Availability Commitment, the Customer may request a credit on that month's account fee and per-Employee fee, excluding taxes, consumption and additional services:

- Below 99.5% and down to 99.0%: 5% credit.
- Below 99.0% and down to 95.0%: 10% credit.
- Below 95.0%: 25% credit.

B.3.2 To obtain the credit, the Customer must be current on its payments and request it in writing from support within 30 calendar days after the end of the affected month, stating dates, times and a

description of the failure. Credits are applied to the next charge order, are not redeemable for cash and are not granted if the Agreement has already ended.

B.3.3 The credits in this Annex are the Customer's sole and exclusive remedy for unavailability of the Platform. Total credits for a month may not exceed 25% of that month's fees.

B.4 Backups and recovery

B.4.1 Alobri makes periodic backups of the production databases, with the frequency and retention period set by its backup policy. Its operational objectives are a recovery point of 24 hours and a disaster recovery time of 48 hours. These objectives are targets and not guarantees.

B.4.2 Alobri's backups serve to recover the Platform from failures and not to restore information deleted or modified by the Customer. Restoring specific data at the Customer's request, where technically possible, is an additional paid service.

B.5 Service status. Alobri publishes the Platform's real-time availability and its incident history for the last 90 days at alobri.com/status, measured every minute from a server independent of the Platform's server. That record serves as the reference to calculate monthly availability and the service credits under this Annex; if the Customer has its own records that differ, the Parties will review them in good faith.

Annex C. Acceptable Use Policy

C.1 Prohibited uses

C.1.1 The Customer and its Users may not use the Platform to:

a) violate any law, regulation, order of an authority or third-party right;

b) upload, store or transmit unlawful, defamatory, obscene, discriminatory, harassing or threatening content or content that incites violence;

c) upload data of persons without a legal basis, unlawfully obtained data or data of minors outside the cases the law permits for employment purposes;

d) monitor or track people outside their working hours, their relationship with the Customer or what the law allows;

e) send unsolicited bulk communications, spam or misleading messages;

f) impersonate another person, company or authority, or falsify the origin of a message;

g) assess, screen or select people using discriminatory criteria or criteria prohibited by law;

h) use psychometric tests or assessment results for clinical or diagnostic purposes without the qualified professional required by law;

i) generate false documents, simulated tax receipts, fictitious payrolls or information intended to deceive authorities, banks or third parties;

j) attempt unauthorized access to accounts, data, systems or networks of Alobri, other customers or third parties;

k) interfere with the operation of the Platform, overload it, introduce malicious code or circumvent its technical limits; or

l) use the AI Features to generate content that is unlawful, misleading, infringes third-party rights or is intended to be presented as an automated decision without human involvement.

C.2 Technical limits

C.2.1 Alobri may set reasonable usage limits, such as requests per minute to the application programming interface, file size, storage volume, number of messages or AI Feature consumption, published in the Documentation or the Platform, to protect the stability of the Service.

C.3 Consequences

C.3.1 Alobri may investigate possible violations of this Policy, remove or block content, suspend Users or accounts and cooperate with competent authorities. Serious or repeated violations are grounds for immediate termination under the Agreement.

C.3.2 Anyone who detects a use contrary to this Policy may report it to legal@alobri.com.

Annex D. Artificial Intelligence and Human Decision-Making

D.1 Principle

D.1.1 At Alobri, artificial intelligence proposes and people decide. AI Features are designed to save time and provide analysis, not to replace human judgment.

D.2 AI Features

D.2.1 Depending on the Plan, AI Features may include: the TalentIA assistant; reading and extracting data from resumes; compatibility analysis between candidates and job openings; drafting job postings, messages and documents; summaries and narratives of assessment results; detection of anomalies in attendance and payroll; compliance alerts; and agents that prepare tasks for User approval.

D.2.2 Each output of an AI Feature is identified in the Platform as an AI-generated proposal and can be edited, rejected or submitted for human review.

D.3 Rules of use

D.3.1 The Customer undertakes to: (a) review each output before using it; (b) not make decisions with legal or similarly significant effects on a person based solely on an AI Feature; (c) inform candidates and Employees about the use of automated tools where required by law; (d) respond to requests for human review from assessed persons; and (e) meet the bias audit, transparency or registration obligations imposed by the law of its country.

D.3.2 AI Features must not be used to infer ethnic origin, religion, sexual orientation, political opinions, union membership, pregnancy, health conditions or other protected categories, or for emotion recognition in the workplace.

D.4 Providers and data

D.4.1 Alobri uses artificial intelligence models from Anthropic (Claude) and the other providers listed in Annex H. Providers process data only to generate the response and under commercial terms that prohibit them from using it to train their models.

D.4.2 Alobri sends AI providers only the data needed for each request and, where possible, without direct identifiers or sensitive data.

D.5 Credits and limits

D.5.1 AI Features consume credits according to the price list. TalentIA deducts credits in the background and the Platform informs the Customer when it approaches or reaches the limit of its Plan or balance. When credits run out, AI Features may pause until they are topped up or the period renews, which does not constitute unavailability of the Service.

D.6 No warranty on outputs

D.6.1 Artificial intelligence outputs are probabilistic. Alobri does not warrant their accuracy, completeness, currency or absence of bias, or that they are suitable for a specific purpose, and is not liable for decisions the Customer makes based on them.

D.7 Bias evaluation

D.7.1 At least once a year, Alobri evaluates the AI Features used in recruiting, selecting or assessing people to detect differences in outcomes between groups, keeps a record of those evaluations and corrects what it finds. At the Customer's request, Alobri provides a summary of the latest evaluation and the reasonable technical information the Customer needs to comply with the AI-in-employment laws that apply to it, such as New York City Local Law 144. Any independent audit those laws require of the employer remains the Customer's responsibility.

Annex E. Information Security

E.1 Scope

E.1.1 This Annex describes the security measures Alobri applies to the Platform and to Customer Data. Alobri may update them to maintain or improve the level of protection, without materially reducing it during the paid period.

E.2 Organizational measures

E.2.1 Alobri maintains information security and data protection policies approved by its management; designates persons responsible for security and personal data; binds its personnel with access to Customer Data to confidentiality obligations; provides periodic security and privacy training; and removes access from personnel who no longer need it.

E.2.2 Alobri assesses its Sub-processors before engaging them and requires adequate security measures by contract.

E.3 Access control

E.3.1 Access by Alobri personnel to production systems is limited to those who need it for their role, under the principle of least privilege, with individual credentials and activity logging.

E.3.2 The Platform offers the Customer role-based profiles and permissions, separation of data by company and work site, sign-in with identity providers, User activity logs and, where available for its Plan, two-step verification.

E.3.3 Each customer's data is logically separated from that of other customers by company identifiers applied at the application and data layers.

E.4 Encryption

E.4.1 Communications between Users and the Platform are encrypted in transit using secure protocols (TLS). Customer Data is stored on cloud infrastructure with encryption at rest provided by the infrastructure provider. Passwords are stored using strong cryptographic hash functions, never in plain text.

E.4.2 Keys, secrets and service credentials are kept outside the source code, in protected configuration files or secret management services, with restricted access.

E.5 Secure development and operations

E.5.1 Alobri applies version control, review of changes before they go to production, automated tests, test environments with fictitious data, backups before each deployment and rollback procedures.

E.5.2 Alobri applies security updates to its systems and dependencies within reasonable timeframes according to the severity of vulnerabilities.

E.5.3 Attendance clock-ins and relevant records are kept in logs that cannot be altered without leaving a trace.

E.6 Monitoring and incidents

E.6.1 Alobri monitors the availability, performance and security events of the Platform, and maintains an incident response procedure covering detection, containment, eradication, recovery, notification under Annex A and post-incident analysis.

E.7 Continuity

E.7.1 Alobri keeps backups under Annex B and procedures to restore the Platform in the event of infrastructure failures.

E.8 Customer security responsibilities

E.8.1 The Customer must: enable two-step verification for its Administrators when available; use strong passwords; periodically review its Users' permissions; immediately remove Users who should no longer have access; protect the equipment and devices used for access, including attendance kiosks; protect the files it exports; and notify Alobri of any suspected unauthorized access.

Annex F. Invoicing, Payments and Collections

F.1 Fee items

F.1.1 **Per-Employee fee:** CRC 2,925.09 per Active Employee per month, with a minimum of 20 Employees.

F.1.2 **Account fee:** CRC 6,678.29 per month.

F.1.3 **Implementation:** CRC 66,337.71, payable once, when the Order Form includes it. It covers the standard initial setup of the account: company, work sites, schedules, attendance rules and the country's basic payroll items, initial upload of Employees from Alobri's template and one online training session for Administrators. It does not include migration of historical data, custom integrations or special configurations, which are quoted separately. The Implementation is non-refundable once started.

F.1.4 **Consumption:** TalentIA credits, psychometric tests, tax stamps, messages, additional storage and other metered services, according to the price list.

F.1.5 **Additional services:** according to an accepted quote.

F.2 Currency and exchange rate

F.2.1 Prices are charged in CRC. When the list price is in US dollars, the Platform shows on each charge order the exchange rate applied and its date.

F.3 Receipts

F.3.1 Alobri issues the tax receipts required by the law of the country of the invoicing entity, with the tax data the Customer registers. The Customer is responsible for the accuracy of its tax data; correcting or reissuing receipts due to erroneous Customer data may be charged.

F.3.2 In the Billing section of the Platform, the Customer can view and download its charge orders, invoices, payment receipts and the accepted Agreement.

F.4 Payment methods

F.4.1 The Platform accepts the payment methods it indicates from time to time, including cards and transfers, processed by certified payment providers. Alobri does not store the Customer's full card numbers.

F.5 Changes of Plan and number of Employees

F.5.1 The Customer may upgrade its Plan at any time from the Platform; the change takes effect immediately and the pro rata amount for the remaining days of the month is charged. Downgrades take effect at the start of the following month.

F.5.2 The number of Active Employees is measured automatically. The Customer may not artificially reduce that number by removing and re-adding the same Employees within the same month.

F.6 Collections

F.6.1 Clauses 11 and 12 of the Agreement apply regarding payment terms, late interest, suspension, reactivation, termination and collection costs.

Annex G. Technical Support

G.1 Channels

G.1.1 Alobri provides support through the channels published at alobri.com and in the Platform, which include the TalentIA assistant, email and the WhatsApp contact indicated in contacto@alobri.com · WhatsApp +52 56 5254 8451.

G.1.2 Support is provided in Spanish and English, and in the Platform's other languages where possible, on Business Days from 9:00 a.m. to 6:00 p.m. central Mexico time.

G.2 Priorities and first response times

G.2.1 Alobri classifies each report according to its impact:

- **Critical:** the Platform is unavailable to all Users or attendance cannot be recorded or payroll cannot be closed, with no workaround. Target first response: 4 business hours.
- **High:** a main feature does not work for a group of Users and there is no reasonable workaround. Target first response: 8 business hours.
- **Medium:** a feature works with errors or a workaround exists. Target first response: 2 Business Days.
- **Low:** usage questions, improvement requests or minor failures. Target first response: 5 Business Days.

G.2.2 These times are first-response targets, not resolution times. Failure to meet them does not give rise to credits or penalties.

G.3 Scope

G.3.1 Support covers usage questions, Platform failures and guidance on the Documentation. It does not include additional training, configuration the Customer can do itself, employment, tax or legal advice, correction of data uploaded by the Customer, or support for third-party equipment, networks or software.

G.3.2 To provide support, the Customer authorizes Alobri personnel to access its account to the extent necessary, with that access logged.

Annex H. Sub-processors and Infrastructure Providers

H.1 Current list

H.1.1 As of the date of this version, Alobri uses the following Sub-processors to provide the Service. The updated list is published at alobri.com/legal.

Sub-processor	Service	Data processed	Location
Amazon Web Services, Inc.	Platform hosting, databases, storage and backups	All Customer Data	United States (Northern Virginia)
Google LLC (Google Workspace, SMTP relay)	Transactional email	Email, name and notice content	United States and others
Anthropic, PBC	Claude artificial intelligence models for TalentIA and AI Features	Only the data needed for each request	United States
Google LLC (Google Cloud and BigQuery)	Usage analytics and Aggregated Data	Usage data and Aggregated Data	United States
Google LLC (Google Workspace)	Support email and communications	Users' contact data	United States and others
Stripe, Inc. and its affiliates	Payment processing	Customer payment and billing data	United States and others
Authorized tax certification provider indicated by the Platform	Stamping of payroll receipts, when the Customer activates it	Payroll and tax data	Customer's country

H.2 Services that are not Sub-processors

H.2.1 Services that the Customer activates and with which it has a direct relationship are not Alobri Sub-processors, such as job boards, sign-in providers (Google, Microsoft, Apple), WhatsApp linked via QR code, banks and the Customer's accounting software. Processing by those third parties is governed by their own terms and the Customer's relationship with them.

H.3 Separation rule

H.3.1 Customer Data is never sent to advertising platforms, including those of Alobri's group, and Alobri's analytics datasets are kept separate from advertising datasets.

Annex I. Termination, Return and Deletion of Data

I.1 Export during the term

I.1.1 During the term, the Customer may export its Employees, clock-ins, incidents, payrolls, reports and documents in the formats offered by the Platform, such as spreadsheets, delimited text files and PDF documents.

I.2 Export period upon termination

I.2.1 Upon termination of the Agreement, the Customer retains read-only access to the export features for 30 calendar days, provided it has no outstanding debts. The Customer is responsible for exporting within that period the information it needs to keep by law or for its operations.

I.3 Deletion

I.3.1 After the export period expires, Alobri will delete or anonymize Customer Data from its active systems within the following 60 calendar days. Backup copies are deleted according to their ordinary rotation and, in the meantime, remain encrypted and unprocessed.

I.3.2 Alobri may keep: (a) data it is required by law to keep, such as billing-related data; (b) the Agreement acceptance records; (c) Aggregated Data; and (d) information necessary to defend its rights during the limitation periods.

I.3.3 Upon the Customer's written request, Alobri will issue a certificate of deletion.

I.4 Early deletion

I.4.1 The Customer may request early deletion of its data in writing signed by its legal representative. Deletion is irreversible and Alobri is not liable for the loss of information deleted at the Customer's request.

Annex J. Non-Disclosure Agreement

J.1 Purpose

J.1.1 This Annex supplements clause 18 of the Agreement and protects the Confidential Information the Parties exchange before, during and after the term of the Agreement, including information exchanged during demonstrations, quotes, trials, Implementation and support.

J.2 Additional obligations

J.2.1 The Receiving Party: (a) does not copy Confidential Information except to the extent necessary for the Agreement; (b) does not use it to develop competing products or services; (c) does not reverse engineer samples, prototypes or software of the Disclosing Party; (d) immediately notifies the Disclosing Party of any unauthorized use or disclosure it becomes aware of and cooperates to remedy it; and (e) is liable for breaches by the persons with whom it shares it.

J.3 Alobri's information

J.3.1 Without limiting the definition of Confidential Information, the following is Alobri's Confidential Information: the architecture, code, models, instructions, integrations and security of the Platform; unpublished Documentation; product roadmaps; prices, discounts and special terms offered to the Customer; and the results of security tests, audits or questionnaires.

J.4 Customer's information

J.4.1 Without limiting the definition of Confidential Information, the following is the Customer's Confidential Information: Customer Data; its organizational structure, pay scales and compensation policies; and information about its internal processes that it shares with Alobri.

J.5 Return and destruction

J.5.1 Upon termination of the Agreement, or earlier upon written request of the Disclosing Party, the Receiving Party will return or destroy the other's Confidential Information, except: copies it must keep by law; copies in automatic backups, until their ordinary rotation; and, in the case of Customer Data, as provided in Annex I. Retained copies remain subject to this Annex.

J.6 Duration and remedies

J.6.1 This Annex lasts for the term of the Agreement and five years after its termination. Trade secrets, source code, security information and Personal Data are protected for as long as they retain that

character.

J.6.2 Sharing Confidential Information does not grant licenses or intellectual property rights over it. All Confidential Information is provided as is.

J.6.3 Breach of this Annex entitles the Disclosing Party to seek interim relief to the extent permitted by law, in addition to claiming the damages that apply, subject to clauses 20 and 33 of the Agreement.

Country Annex: Costa Rica

1. Language of the agreement

Spanish.

2. Invoicing

Conecta al Campo, S.A. de C.V. invoices from Mexico in USD or in colones (CRC).

3. Data protection law

Law 8968, Law on the Protection of Individuals with Regard to the Processing of their Personal Data, and its regulations.

4. Data protection authority

Agency for the Protection of Inhabitants' Data (PRODHAB).

5. Personal data rules

- Express and informed consent, in writing or by an equivalent electronic means.
- Databases intended for distribution, dissemination or commercialization must be registered with PRODHAB; the Customer's internal personnel management databases do not have that purpose.
- Processing sensitive data is prohibited except for the exceptions provided by law.

6. Data subject rights

Access, rectification and deletion. The controller responds within a maximum of 5 business days.

7. Security incidents

The regulations require informing the data subject of breaches affecting their data and PRODHAB in the cases provided. Alobri notifies the Customer within a maximum of 48 hours after confirming the breach.

8. Biometrics

Sensitive data: express consent and a PIN or QR alternative.

9. Employment and non-discrimination

- Labor Code: all discrimination in employment on grounds of age, ethnicity, sex, religion, marital status, disability, political opinion or other conditions is prohibited.

10. Working hours and attendance records

- Labor Code: ordinary daytime working day of 8 hours per day and 48 per week; overtime paid with a 50% premium.
- Alobri Time keeps and exports the clock-ins.

11. Payroll and social security

- Payroll filed with the Costa Rican Social Security Fund through SICERE; occupational risk insurance with the INS; income tax withholding; Christmas bonus.

12. Taxes

13% VAT on cross-border digital services since October 1, 2020. If the provider is not registered, the card issuer or payment method collects it.

13. Electronic signature and acceptance

Law 8454 on Certificates, Digital Signatures and Electronic Documents.

14. Document retention

According to the Labor Code and the Code of Tax Rules and Procedures.

15. Artificial intelligence

No decision about people is made without human involvement.

16. Sanctions

Standard screening at sign-up.

17. Reference laws

- Law 8968 and its regulations
- Labor Code
- Law 9635 on Strengthening Public Finances
- Law 8454