

DECLARATION OF THE INVOICING SOFTWARE SYSTEM (VERIFACTU)

Mr. Juan Luis Bravo Polo, with National Identity Document number 07491088-B and registered office for the purposes of this document at Paseo de la Castellana, 81, 28046, Madrid, on behalf of and representing **ORACLE IBERICA, S.R.L.**, with Tax ID No. B-78361482, as attorney and exercising the powers conferred upon him by virtue of the Power of Attorney granted in his favor on January 29, 2025, before the Notary of Madrid, Mr. Manuel González-Meneses García-Valdecasas, with number 190 of his protocol, by means of this document

DECLARES

1. That the restaurant management software system **ORACLE Symphony version 19.x.x.x** (the "System") has been adapted to comply with the provisions of Law 11/2021 on measures to prevent and combat tax fraud, and with Order HAC/1177/2024 of October 17, which sets out the technical specifications of the software systems that support invoicing processes.
2. That the System does not directly perform the generation, signing, chaining, or transmission of the invoicing records to the Spanish Tax Agency (Agencia Estatal de Administración Tributaria - AEAT). This responsibility lies with a certified third party, to whom the invoicing data is electronically transmitted through the Symphony Harmonized Fiscal Interface for POS (HFI) integration component.
3. That the System ensures that the data sent to the third party contains the necessary information to allow the correct generation of the invoicing records in the E.F.R. format in accordance with Article 4 of Order HAC/1177/2024, and that such data is transmitted in an integral, secure, and unaltered manner.
4. That the System complies with the principles of integrity, preservation, accessibility, legibility, traceability, and inalterability as established in Article 29.2.j) of Law 58/2003, the General Tax Law.
5. That the System does not allow alteration of data once issued nor the use of dual-use systems that enable the concealment or modification of operations, in accordance with the applicable legislation.
6. In this context, this declaration is issued as an integral part of the VeriFactu compliance chain, acknowledging that full traceability and communication with the AEAT is carried out by the certified third party who acts as the recipient of the structured data sent by the System.

This document is signed in Madrid, on October 6, 2025.

ORACLE IBERICA, S.R.L.

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