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DENETIM360 SOFTWARE USE AND SERVICE AGREEMENT

1. Parties

1.1. This Software Use and Service Agreement (the "Agreement") is concluded by the electronic acceptance of the User between **More Bilişim ve Danışmanlık Ticaret Ltd. Şti.**, Küçükbakkalköy Mah. Kayışdağı Cad. Metal İş Merkezi Kapı No:37/33, 34750 Ataşehir / İstanbul, Türkiye ("MoreBT" or the "Provider"), the partner company registered on the Denetim360 portal (the "Customer") and the natural person using the software on behalf of the Customer and signed in with personal credentials (the "User").

1.2. The User represents that he or she is authorised to accept this Agreement on behalf of the Customer and agrees to be jointly and severally liable with the Customer for all consequences if this is not the case.

2. Definitions

2.1. **Software:** the SAP add-on offered as Denetim360 (ABAP packages, cockpit, Fiori app), the desktop application (Windows and macOS), the portals audit.morebt.com and test-audit.morebt.com, rule sets, reports, templates, documents and all of their versions, updates and extensions.

2.2. **Service:** making the Software available, delivering rule sets through the portal, generating reports, updates and the support provided through the service desk.

2.3. **Customer Data:** accounting, tax, master and any other data the Customer provides to the Software from SAP or other ERP systems, e-Ledger files, Excel/CSV files or by manual entry.

2.4. **Findings:** warnings, observations, scores, suggestions and report contents produced by the Software on the basis of its rules.

3. Subject

3.1. The subject of this Agreement is the non-exclusive, non-transferable, non-sublicensable right of use of the Software granted by MoreBT to the Customer for the term set out in the commercial agreement with the Customer, and the rights and obligations of the parties regarding this use.

3.2. Commercial terms such as fees, term, number of users and scope are governed by the commercial offer or agreement signed separately. This Agreement applies together with the commercial agreement; in case of conflict, this Agreement prevails in matters of use of the Software, liability and warranty.

4. Nature of the Software and Absence of Legal Effect

4.1. The Software is a **preventive and supporting automated control (audit support) tool** designed to help the Customer detect possible errors, omissions and risks in its accounting and tax records in advance.

4.2. The Software does not replace an independent audit, a sworn financial advisor's certification, a tax audit, full certification, legal opinion, tax advice or accounting services, and does not assume any of their results or responsibilities.

4.3. The Findings have **no legal effect whatsoever** under the **Tax Procedure Law No. 213, Corporate Tax Law No. 5520, Income Tax Law No. 193, VAT Law No. 3065, Turkish Commercial Code No. 6102, communiqués, general communiqués, circulars, rulings, Presidential decisions, decrees having the force of law, Turkish Accounting/Financial Reporting Standards (TAS/TFRS), BOBİ FRS** and any other legislation; they are not evidence, declarations, opinions or statements vis-à-vis the administration, courts, audit bodies or third parties.

4.4. Legislation changes continuously; the rules, thresholds, rates and parameters of the Software are based on MoreBT's general interpretation of the legislation. MoreBT gives **no one hundred percent (100%) guarantee whatsoever** that the rules, parameters and Findings are fully compliant with the legislation, up to date, correct, complete or suitable for the Customer's particular situation. Checking and updating the parameters for the Customer's situation is the Customer's responsibility.

4.5. A check passed by the Software does not mean that there is no error or risk in that respect, and a Finding does not necessarily mean that there is an error. Every Finding must additionally be assessed by the Customer's competent staff and advisors.

5. Responsibilities of the Customer and the User

5.1. **The correctness, completeness and legal compliance of the records and the preparation, filing and correctness of tax returns, declarations and financial statements are the sole responsibility of the Customer and of the company owning the records.** This responsibility is in no way removed, reduced or transferred to MoreBT by the use or non-use of the Software.

5.2. The Customer confirms that the data it provides to the Software are correct, complete and lawfully obtained and that it is authorised to process them.

5.3. The consequences of any decision, correcting entry, declaration, payment, omission or action based on the Findings belong solely to the Customer.

5.4. The Customer will use the Software only through users it has authorised and whose validity period has not expired; it is responsible for keeping user names, passwords, two-factor devices, API keys and session data confidential and for all actions performed with them, and will immediately report any unauthorised use to info@morebt.com.

5.5. The Customer is responsible for the security of its own systems, computers, operating system accounts, disk encryption, network, backups and of the reports it exports from the Software.

5.6. The Customer will use the Software in accordance with the applicable legislation, this Agreement and the documentation and will make no attempt at reverse engineering, obtaining source code, circumventing licence or security mechanisms, unauthorised access, automated data collection or any other misuse of the Software.

6. Disclaimer of Warranty

6.1. The Software and the Service are provided **"as is" and "as available"**. To the maximum extent permitted by law, MoreBT gives no express or implied warranty that the Software will work without errors, interruptions, viruses or vulnerabilities, is fit for a particular purpose, meets the Customer's expectations, leads to a particular result or is compatible with every system, release and data structure.

6.2. MoreBT is not responsible for malfunctions caused by SAP, ERP vendors, operating systems, databases, networks, hosting (Render), e-mail, internet service providers or other third-party products and services.

7. Limitation of Liability

7.1. To the maximum extent permitted by mandatory law, MoreBT shall not be liable for any damage resulting from the use or inability to use the Software or the Service, from the Findings or from incomplete or incorrect Findings, data loss or delay, **including direct or indirect damage, loss of profit, loss of business, loss of reputation, loss of data, tax loss, tax and administrative fines, late payment interest and surcharges, settlement or litigation costs and third-party claims.**

7.2. In any case and on whatever legal ground, MoreBT's total liability under this Agreement shall not exceed the net fees actually paid by the Customer to MoreBT for the respective Service in the twelve (12) months preceding the event causing the damage. MoreBT has no liability whatsoever for free, trial, test and demo use.

7.3. This clause applies only to the extent permitted by law with regard to cases in which liability cannot be excluded or limited in advance, such as liability for intent or gross negligence under Article 115 of the Turkish Code of Obligations No. 6098.

7.4. The Customer acknowledges that it is obliged to verify every action based on the Findings with its own competent staff and advisors and will make no claim against MoreBT for damage resulting from a breach of this obligation.

8. Indemnity

8.1. The Customer shall hold MoreBT harmless upon first demand from all claims, lawsuits, fines and costs (including reasonable attorney fees) that may be raised against MoreBT because of acts of the Customer, its Users or third parties authorised by it in breach of this Agreement, the legislation or third-party rights, because of the data provided by it or because of decisions taken on the basis of the Findings, and shall compensate the resulting damage.

9. Data Security, Confidentiality and Personal Data

9.1. Customer Data remain in the Customer's own environment in the SAP systems and in the desktop application; desktop workspaces are encrypted. Only the summary of an audit run and the result data needed to generate a report are transmitted to the portal; result data transmitted for report generation are not stored on the portal. Rule sets are transmitted signed and are not stored permanently in SAP.

9.2. MoreBT processes the User's identity and contact data and transaction security data (IP address, session and device data, transaction logs, acceptance records of this Agreement) in accordance with the Turkish Personal Data Protection Law No. 6698 for providing and securing the service, user administration, support, invoicing and proving this Agreement, on the basis of Article 5/2-(c) (conclusion and performance of a contract), 5/2-(ç) (legal obligation) and 5/2-(e) (establishment, exercise or protection of a right) of the Law, for the periods required by the legislation or the limitation periods. The User may exercise the rights under Article 11 of the Law by applying to info@morebt.com.

9.3. The parties keep each other's trade secrets and confidential information confidential during the term of the Agreement and for five (5) years after its termination.

10. Intellectual Property

10.1. The Software, source and object code, rule sets, rule contents, parameter structures, reports, templates, documents, trademarks and all related intellectual and industrial property rights belong exclusively to MoreBT. This Agreement grants the Customer only the limited right of use set out in Clause 3.

10.2. Developments made on the Software, including rules defined specifically for the Customer, are the property of MoreBT; Customer Data belong to the Customer.

11. Continuity of the Service, Updates and Support

11.1. MoreBT takes reasonable care to provide the Service without interruption; interruptions may however occur because of maintenance, updates, security, force majeure or third-party service providers.

11.2. MoreBT may update, change or remove the Software, rules, parameters and interfaces at any time. Updates are announced with the release in which they are published; installing and testing updates in the Customer's systems is the Customer's responsibility.

11.3. Support requests are submitted through the service desk, the desktop application or the SAP add-on. Target resolution times are for information and are not binding unless agreed otherwise in writing.

12. Force Majeure

12.1. The parties are not liable for failing to perform their obligations because of natural disasters, epidemics, war, terrorism, cyber attacks, strikes, power or communication outages, decisions of authorities, changes of legislation and other events beyond their control.

13. Term and Termination

13.1. The Agreement enters into force upon the User's electronic acceptance and remains in force as long as the Customer's right of use continues.

13.2. MoreBT may immediately suspend user accounts, API keys and access or terminate the Agreement if the Customer breaches this Agreement or the commercial agreement, fails to pay, or in case of a security risk or suspected misuse.

13.3. Upon termination, the right of use ends. The provisions on disclaimer of warranty, limitation of liability, indemnity, confidentiality, intellectual property, evidence agreement and dispute resolution survive the termination of the Agreement.

14. Amendments

14.1. MoreBT may update this Agreement. The new version is published on the portal; the User must accept the new version electronically to continue using the Software. All versions and acceptance records are kept in the agreement history on the portal and can be obtained as PDF.

15. Electronic Acceptance and Evidence Agreement

15.1. The parties agree that accepting this Agreement electronically - in the authenticated session of the User, by re-entering the password, ticking the respective consent boxes and typing the full name - is sufficient for the conclusion of the Agreement.

15.2. At the time of acceptance, the User's identity data, the Customer's data, the version of the Agreement and the digest (SHA-256) of its text, the time of acceptance, the IP address, browser/device data, the channel and the accepted declarations are recorded; this record is signed with MoreBT's electronic seal (Ed25519 digital signature) and linked to the previous records by a hash chain.

15.3. In accordance with **Article 193 of the Turkish Code of Civil Procedure No. 6100**, the parties agree that the electronic records, acceptance records, e-mail and system records kept on MoreBT's servers, databases and audit trails constitute **conclusive evidence** in disputes arising from this Agreement.

16. Notices

16.1. Notices between the parties are given by e-mail to the Customer's e-mail addresses registered on the portal and to info@morebt.com for MoreBT, or by registered electronic mail (KEP). Announcements on the portal are deemed notices to the User.

17. Governing Law and Jurisdiction

17.1. This Agreement is governed by the laws of the Republic of Türkiye. The **Courts and Enforcement Offices of Istanbul Anatolia (İstanbul Anadolu)** have jurisdiction over disputes arising from the Agreement.

18. Miscellaneous

18.1. If any provision of the Agreement is held invalid, the validity of the other provisions is not affected; the invalid provision is deemed replaced by the valid provision closest to its purpose to the extent permitted by law.

18.2. The Customer may not assign its rights and obligations under this Agreement to third parties without MoreBT's written consent.

18.3. In case of discrepancies between the Turkish and English texts of this Agreement, the Turkish text prevails.

18.4. The User declares that he or she has separately read, been informed about, understood and freely accepted all provisions of this Agreement, in particular Clause 4 (Nature of the Software and absence of legal effect), Clause 5 (Responsibilities of the Customer), Clause 6 (Disclaimer of warranty), Clause 7 (Limitation of liability), Clause 8 (Indemnity) and Clause 15 (Evidence agreement).