NAANO

GENERAL TERMS OF USE
CREATOR AFFILIATE PROGRAMME

Version of 1 February 2026 — Applicable as of 1 February 2026

NAANO SAS with share capital of €660 — Registered office: 84 avenue du Roule, 92200 Neuilly-sur-Seine — Nanterre Trade Register 100 248 772 — SIREN 100 248 772

PREAMBLE

The company NAANO SAS, with share capital of €660, registered with the Nanterre Trade and Companies Register under number 100 248 772, with its registered office at 84 avenue du Roule, 92200 Neuilly-sur-Seine (hereinafter "Naano" or the "Platform"), publishes and operates an online intermediation platform specialising in B2B affiliate marketing, enabling companies in the SaaS and technology sector ("Advertisers") to benefit from the recommendation of their products and services by independent third parties ("Affiliates" or "Creators").

These General Terms of Use of the Affiliate Programme (hereinafter "Creator TOU") govern all contractual relations between Naano and the natural or legal persons registered in the Affiliate Programme as Creators.

The Naano Affiliate Programme operates on a performance-based remuneration model (cost per click, hereinafter "CPC"). The Creator is not remunerated for the creation of content, but receives a commission proportional to the number of qualified clicks generated by the affiliate links they distribute to their audience.

By registering for the Programme and accepting these TOU, the Creator acknowledges their status as an independent affiliate and their full fiscal and social responsibility under the legislation applicable to them.

TITLE I — DEFINITIONS

Article 1 — Definitions

• **"Affiliate" or "Creator"**: any natural or legal person registered in the Naano Affiliate Programme, who recommends the Advertisers' products and services to their audience via Affiliate Links, and receives a performance-based Commission.

• **"Advertiser" or "Client"**: any legal entity having subscribed to Naano's services and offering affiliate campaigns via the Platform.

• **"Brief"**: document describing the objectives and context of a campaign. The Brief constitutes an invitation to participate, not a binding order or instruction.

• **"Qualified Click"**: action by a third-party user who clicks on an Affiliate Link, as measured and validated by the Platform's tracking system.

• **"Commission"**: variable remuneration paid to the Creator, calculated on the basis of the number of Qualified Clicks, in accordance with the applicable CPC schedule.

• **"Affiliate Link"**: unique and tracked URL, generated by the Platform and assigned to the Creator.

• **"Publication"**: any content distributed by the Creator incorporating an Affiliate Link as part of a campaign.

• **"Affiliate Programme"**: the entire technical, contractual and commercial framework established by Naano.

• **"Commission Statement" (Payment Statement)**: summary document issued by Naano detailing the Commissions earned over a given period.

TITLE II — REGISTRATION AND CREATOR PROFILES

Article 2 — Eligibility conditions and data collected

Any adult natural person or any validly incorporated legal entity may register. Registration is free and subject to acceptance of these TOU. Naano reserves the right to refuse any registration without giving reasons.

The information collected at registration is exclusively declarative. Naano does not request or retain copies of identity documents. The information required is:

Natural persons: last name, first name, date of birth, postal address, country of tax residence, tax identification number (NIF/TIN) of the country of residence, email address, bank details.

Legal entities: company name, registered office address, country of incorporation, registration number (SIRET or local equivalent), intra-community VAT number if applicable, email address, bank details.

This information is collected pursuant to the DAC7 directive (Articles 1649 ter A to 1649 ter E of the French General Tax Code). The Creator undertakes to keep it up to date. Naano verifies the consistency of the declared data but does not carry out identity verification beyond this.

Article 3 — Creator Profiles

3.1 — Professional Creator established in France

Natural person or legal entity registered in France with a valid SIRET number.
Cap: none.
Supporting document: compliant invoice (Art. 289 of the French General Tax Code) or Commission Statement by billing mandate (Article 12).
Taxation: income declared under the Creator's applicable tax regime. VAT according to applicable regime.

3.2 — Individual Creator established in France (Discovery Profile)

Natural person fiscally resident in France, without a SIRET number.
Caps (the first reached triggers suspension): €500 of cumulative Commissions throughout participation in the Programme, OR 15 cumulative Publications throughout participation in the Programme.

When one of these caps is reached, the account is automatically suspended by the Platform. Reactivation is conditional on providing a valid SIRET number. Registration as a self-employed person (auto-entrepreneur) is free and can be done online at autoentrepreneur.urssaf.fr.

Supporting document: Commission Statement (Payment Statement) issued by Naano.
Taxation: Commissions are taxable income to be declared as non-commercial profits (BNC) on form 2042-C. Naano does not withhold tax at source.

3.3 — Professional Creator established outside France

Natural person or legal entity with professional status in their country of residence and a valid TIN.
Cap: none.

Supporting document: compliant invoice conforming to local regulations, or Commission Statement by billing mandate.
EU VAT: invoicing excluding VAT, with the mention "Reverse charge — Art. 196 Directive 2006/112/EC". Naano reverse-charges French VAT. Intra-community VAT number required.
Non-EU VAT: invoicing excluding VAT, with the mention "VAT not applicable — Art. 259-1 of the French General Tax Code".

3.4 — Individual Creator established outside France

Natural person fiscally resident outside France, without professional status.
Cap: none. The caps of Article 3.2 apply exclusively to French tax residents due to the specificities of French regulations.
Supporting document: Commission Statement (Payment Statement) in English issued by Naano.
Taxation: the Creator is solely responsible for their obligations in their jurisdiction. Naano does not withhold tax at source except under an applicable tax treaty.

TITLE III — NATURE OF THE CONTRACTUAL RELATIONSHIP

Article 4 — Qualification: affiliation and independence

The Creator participates in a performance-based affiliate programme. They are in no way an employee, agent, commercial representative, subordinate or subcontractor of Naano or the Advertiser. The relationship is characterised by:

- **No subordination relationship.** The Creator freely chooses their campaigns, schedule, media and formats. No working hours, place of work or minimum volume is imposed.
- **Freedom of execution.** The Creator writes in their own style. The Brief is indicative. No template or wording is imposed.
- **No exclusivity.** The Creator may collaborate with competing platforms and advertisers.
- **Performance-based remuneration.** The Commission is exclusively proportional to Qualified Clicks. No fixed remuneration or guaranteed minimum.
- **No sanctions.** Refusal of a campaign or inactivity entails no penalty.

Article 5 — No reclassification

The Parties agree that this relationship cannot be classified as an employment contract, a commercial agency contract, or any other contract conferring a right to severance or goodwill compensation.

TITLE IV — HOW THE PROGRAMME WORKS

Article 6 — Participation in campaigns

The Creator is free to accept or refuse any campaign. They may withdraw at any time, without justification or penalty.

Article 7 — Advertising transparency obligations

The Creator undertakes to comply with French Law No. 2023-451 of 9 June 2023 regulating commercial influence and, more broadly, all provisions applicable to advertising and commercial communication in their jurisdiction of residence.

The Creator must affix in a clear, visible and unambiguous manner on any content incorporating an Affiliate Link, from its first publication and throughout its publication period, one of the following mentions: "Advertising", "Commercial collaboration", "Paid partnership", "Sponsored", "Ad", "Sponsored" or any equivalent mention compliant with applicable regulations.

The Creator acknowledges that this transparency obligation is an essential obligation under the contract, the non-compliance with which constitutes a serious breach.

Article 7a — Creator's liability in the event of breach of transparency

In the event of a proven breach of the advertising transparency obligations set out in Article 7, Naano reserves the right to:

- Immediately suspend the Creator's account and withhold pending Commissions until full regularisation;
- Terminate the Creator's account without notice or compensation in the event of repeated breach or refusal to regularise;
- Deduct from pending Commissions any amount corresponding to penalties, fines or damages suffered by Naano as a result of such breach.

The Creator undertakes to indemnify Naano against any loss, fine, administrative penalty, damages and costs (including legal defence costs) resulting directly or indirectly from the Creator's failure to comply with their advertising transparency obligations, whether such loss results from the action of a third party, an administrative authority (DGCCRF, ARCOM, consumer protection authority) or a court.

Naano, as a technical intermediary in Platform Mode, has no general obligation to monitor content published by Creators within the meaning of the e-commerce directive and the Digital Services Act. However, Naano reserves the right to carry out spot checks and to notify the Creator concerned of any breach identified.

Article 8 — General obligations of the Creator

The Creator undertakes to provide accurate identification information and keep it up to date. The Creator is prohibited from using fraudulent practices (bots, click farms, automated scripts, misleading click incentives).

Article 9 — Naano's reporting obligations (DAC7 and Article 242a of the French General Tax Code)

Naano is subject to the obligations of the DAC7 directive (Articles 1649 ter A to 1649 ter E of the French General Tax Code) and the information obligation of Article 242a of the French General Tax Code. Naano transmits annually to the tax authorities the identification information of Creators and the amounts of Commissions paid. Refusal to provide the required information may result in suspension or closure of the account.

Naano makes available on the Platform links to official resources (impots.gouv.fr, urssaf.fr, autoentrepreneur.urssaf.fr). An annual summary of Commissions is sent to each Creator before 31

January of the following year.

TITLE V — COMMISSIONS AND REMUNERATION

Article 10 — Calculation of Commissions

Commissions are calculated on the basis of Qualified Clicks validated by the tracking system. The CPC rate is indicated in the Brief for each campaign. Naano reserves the right not to validate fraudulent clicks, following investigation and notification.

Article 11 — Payment terms

Commissions are paid monthly subject to a minimum threshold of €20. Payment is made by bank transfer or via an authorised PSP. For foreign Creators, payments may be made via an international transfer service. Any transfer fees are borne by the Creator unless otherwise stated.

Article 12 — Accounting documents

12.1 — Professional Creators (all countries)

Compliant invoice or Commission Statement by billing mandate (Art. 289 I-2 of the French General Tax Code, Art. 224 Directive 2006/112/EC).

12.2 — French Individual Creators

Commission Statement issued by Naano containing: Naano's and the Creator's identity, period, campaign details, total, the mention "VAT not applicable — Income to be declared as BNC by the recipient", date and method of bank transfer.

12.3 — Foreign Individual Creators

Commission Statement in English with the mention: "The recipient is solely responsible for reporting this income and paying any applicable taxes in their jurisdiction of tax residence."

Article 13 — Billing mandate

The Professional Creator may authorise Naano to issue invoices in their name and on their behalf. The Creator retains full fiscal and social responsibility and must report any error within 30 days.

TITLE VI — INTELLECTUAL PROPERTY

Article 14 — Ownership of rights

The Creator retains their intellectual property rights. They grant Naano and the Advertiser a non-exclusive, royalty-free, limited licence (campaign + 12 months) for reproduction for reporting purposes and promotion of the Programme.

Article 15 — Unlawful content

The Creator is prohibited from distributing content contrary to the law. Naano may suspend or close the account without notice.

TITLE VII — PERSONAL DATA

Article 16 — Data processing

Naano processes Creators' data as data controller (GDPR), for the purposes of managing the Programme, paying Commissions and meeting legal obligations (DAC7). Legal basis: performance of the contract (Art. 6.1.b) and legal obligations (Art. 6.1.c). Rights of access, rectification, erasure, restriction, portability, objection: contact [dpo email]. Retention: contractual duration + 10 years.

TITLE VIII — LIABILITY

Article 17 — Limitation of liability

Naano is not responsible for the Creator's commercial results. Naano's cumulative liability is limited to the Commissions paid during the last 6 months.

Article 18 — Suspension and termination

The Creator may unsubscribe at any time. Accrued Commissions remain due. Naano may suspend or close an account in the event of fraud, breach of the TOU (including Article 7 on advertising transparency), false information, non-response to DAC7 requests or 12 months of inactivity. In the event of fraud, unpaid Commissions may be cancelled.

TITLE IX — FINAL PROVISIONS

Article 19 — Amendments to the TOU

Naano may modify the TOU at any time. Notification 30 days in advance. Continued participation constitutes acceptance.

Article 20 — Partial invalidity

The invalidity of one clause does not affect the others.

Article 21 — Applicable law and jurisdiction

French law applies. Exclusive jurisdiction of the courts within the jurisdiction of the Nanterre Commercial Court.

ANNEX — PROFILE SUMMARY

Profile	Data collected	Cap	Supporting doc	VAT	Tax declaration
Pro FR	SIRET, intracom. VAT	None	Invoice / mandate	Per regime	BIC/BNC
Individual FR	Name, DOB, address, NIF	€500 OR 15 posts	Payment Statement	Not applicable	BNC 2042-C
Pro foreign	Company name, TIN, VAT	None	Invoice / mandate	Reverse charge	Per country
Individual foreign	Name, DOB, address, TIN	None	Payment Statement EN	Not applicable	Per country

DOB = date of birth. NIF = French tax number. TIN = Tax ID of the country of residence. Cap "€500 OR 15 posts" applies exclusively to individuals who are French tax residents.

ADDENDUM TO THE CREATOR TERMS

Minimum retention of sponsored posts

This addendum forms an integral part of the Creator Terms and applies to campaigns accepted on or after 4 September 2026.

Article 14a - Six-month minimum live period

For every campaign accepted on the Platform, the Creator agrees to keep each sponsored Post publicly accessible on the account used for the campaign for at least six (6) consecutive months from its publication date.

During this period, the Creator must not delete, archive, hide or otherwise make the Post inaccessible, or remove the Tracking Link or commercial collaboration disclosure.

Early removal is permitted only with the prior written agreement of Naano and the Client, or where required by law, by the publishing platform, or by a documented safety risk. The Creator must notify Naano without delay and provide any available supporting evidence.

This six-month minimum replaces any shorter live-period requirement in the main document for the campaigns concerned.