



OD - INVOICING GUIDE FOR CONTRIBUTORS

Introduction

Contributors acting in a professional capacity are required to issue an invoice. For professionals, the payment of Rewards is conditional upon the provision of the corresponding invoice, drawn up in accordance with the applicable laws.

Given the complexities of invoicing due to the nature of the Rewards and the specific unlocking procedures, you will find below the key information for drawing up your invoices. This general information is provided for information purposes only. It may not be applicable to all situations. You are solely responsible for your tax compliance and we cannot be held liable for the information provided. Capitalized terms shall be understood as defined in the Terms and Conditions.

On the platform, you have the choice (i) to issue your own invoice, or (i) to mandate Only Dust to issue, in your name and on your behalf, the invoices related to your Contributions.

1. If you issue your own invoices

Background. The invoicing conditions depend mainly on the conditions of execution and compensation for your Contributions. In accordance with our contractual terms, Rewards may only be paid when the following cumulative conditions are met: (i) a Project has awarded you a Reward, indicating the number and nature of the tokens or stablecoins concerned; (ii) the tokens awarded are no longer locked; (iii) you have satisfied Only Dust's KYC procedure.

Date. The date of your invoice must correspond to the date on which you issue it. However, the date on which the services are provided must be the date on which the Reward is released, i.e. the date on which you can claim your tokens (when they are no longer subject to a lock-up period and you have satisfied all the KYC conditions) as indicated in your personal space. Rewards may not be invoiced as long as the Rewards are locked and the KYC has not been carried out.

Currency. Even if the Reward is paid in tokens, your invoices must be denominated in dollars and mention the exchange rate with your local currency.

For traceability purposes, you will need to note the following on your invoice: "[number] [type of tokens] received and accepted in payment of this invoice".

Amount. The amount of the invoice corresponds to the dollar value of the Rewards on the date they are released, as indicated in your personal space. This amount is exclusive of tax.

VAT. If you are subject to VAT, charging VAT to Only Dust will depend on where you are based:

- if you are based in France and subject to VAT, you will have to add VAT at the rate of 20% to the amount of your invoice;
- if you are established outside France but within the EU, VAT will not have to be applied but (i) you will have to specify the mention "Reverse Charge" on your invoice; (ii) you will have to mention our company's intra-community VAT number on your invoice; and (iii) you will have to make a monthly European declaration of services;
- if you are established outside the EU, VAT should not be applied.

The entire invoice will be paid in the Reward token, including the VAT portion.

Example 1: You made a Contribution on 15 January. A Project has decided to award you 1,000 USDT in Reward on 19 January. You finalized your KYC on 21 January. On the date your KYC is validated (the last condition to be met in order to receive the Reward), the unit value of the USDT is \$1. You send your invoice on 22 January.

Your invoice must be dated as of 22 January. It should mention the execution of "IT development services" (for example) on 21 January. The amount excluding VAT will be USD 1,000 and the VAT will be USD 200, i.e. a total invoice of USD 1,200. The invoice should state: "EUR/USD exchange rate = €0.91 | 1,200 USDT received and accepted in payment of this invoice".

Example 2: You then make a Contribution on 15 March. A Project decides to award you 10,000 OP on 19 March. Your KYC is up to date. These OP are released on 19 April. On this date, the unit value of the OP is \$0.06. You send your invoice on 23 April.

Your invoice should be dated as of 23 April. It should mention the execution of "IT development services" on 19 April. The amount excluding VAT will be USD 600 (OP 10,000 x \$0.06) and the VAT will be USD 120, i.e. a total invoice of USD 720. The invoice should state: "EUR/USD exchange rate = €0.91 | 12,000 OP received and accepted in payment of this invoice".

If you have any doubt, you should contact your tax advisor.

2. If you have mandated Only Dust to issue your invoices (recommended)

Mandate. In order to simplify invoicing, Only Dust proposes to establish and issue invoices for the Contributions you provide on the platform through an invoicing mandate.

In this case, your invoices will be automatically issued by Only Dust in your name and on your behalf under the conditions set out above (with mention of the USD/EUR exchange rate for Contributors from the euro zone).

When accepting the invoicing mandate, you will need to provide all the information required to appear on the invoices (company registration number, address, VAT number if applicable, etc.).

Issuing invoices. A draft invoice will be presented in your personal space as soon as a Reward can be invoiced. The invoice will be definitively issued as soon as you have validated it. If the invoice is not validated, the Reward will not be released.

Tax liability. You will still be solely responsible for determining the rules applicable to invoicing and for transmitting the information required to Only Dust so that we can establish invoices in compliance with your specific situations, and in particular with regard to your VAT situation.

In the event of any change in your information, and in particular concerning your professional identity or VAT liability, you will need to notify Only Dust of such changes as soon as possible.

Of course, you will still be responsible to declare your income and to pay your taxes (corporate and/or income tax, VAT, etc.) to the Tax Authorities.