

Appendix: Approved Platform Services (previously PDP) proposed as part of the French tax reform.

(Revised version October 14th, 2024)

GENERIX has the registration number 0002 as a Approved Platform (AP) issued by the IMmatriculation Service (SIM) of the French Public Finance Department (« *Direction Générale des Finances Publiques* »). As such, GENERIX is listed on the "List of partner dematerialization platforms (PDP) registered under reserve" page published since the beginning of September 2024 on the Administration's website : [impôts.gouv.fr](https://impots.gouv.fr).

Reference texts

Before the reform goes into production, Generix's AP services will comply with the regulations published by the French administration concerning the reform, i.e.:

- **2021:** Ordinance no. 2021-1190 of 09/15/2021 on the widespread use of electronic invoicing
- **2022 :** Article 26, of the finance law n°2022-1157 of 16/08/2022
- **2022:** Decree and Order of 7/10/2022 on the widespread use of electronic invoicing in transactions between taxable persons for value added tax and the transmission of invoicing data.
- **2023:** Article 91 of the Finance Law for 2024
- **2024:** Decree 2024-266 of March 25, 2024

The solution will also cover the functionalities described in the "external specifications for electronic invoicing" (general files and use cases) version 2.4 published on June 19, 2024, by the State Financial Data Processing Agency (« *Agence pour l'Informatique Financière d'Etat* »), with the exception of those relating exclusively to the scope of the Public Billing Portal.

Provision of the AP Services

The new functionalities brought about by this reform are currently being developed by Generix Group and will be integrated into future versions of Generix Invoice Services, the subject of the contract.

Concerning the planning elements, Generix Group will respect the stages imposed by the administration, it being understood that these modalities are subject to evolution, namely (at the date of signature of the present contract):

- Filing of the registration application from the opening date of the registration service on May 2, 2023, (done by Generix on May 16, 2023).
- Transitional registration number subject to completion of interoperability tests with the PPF, which should provide a test platform by mid-2025. It should be noted that Generix has already sent SIM the positive report on interoperability tests with another AP, as required by law.
- Submission to the authorities of a compliance audit conducted by a specialized body offering guarantees of independence, integrity and honorability. This report must be submitted no later than 12 months after obtaining a definitive registration number. This number is obtained no later than 2 months after completion of the tests, which will be possible once the DGFIP PPF test environment has been made available (see article 242 nonies B of the March 2024 decree).
- Participation and support for customers in the "pilot" phase proposed by the government in 2025
- The service will go into production in 2025 for voluntary companies, as part of a C-circuit e-invoicing system.

AP Services features

In accordance with the regulatory obligations described in article 242 nonies E of the decree of October 7, 2022, Generix Group's AP solution offers the following services:

- I. Enable users to send invoices by offering customers the option of entering invoice data via an online form, submitting a PDF invoice file processed by a data extraction service, and transmitting a structured file:
 - Under conditions that guarantee the authenticity of the origin, the integrity of the content and the legibility of the invoices from the time the invoice is issued until the end of its retention period,
 - As well as sending the invoice data mentioned in articles 242 nonies J (relative to the constitution of flow 1 "invoice data declaration).
- II. Guarantee the existence of means implemented to ensure that invoices comply with the conditions laid down in article 289 V of the French General Tax Code (CGI), in particular in the event of invoice conversion to one of the minimum base formats (cf. the Factur-X, UN CEFACCT CII 3.0 and UBL 2.1 formats in accordance with European standard EN16931).

- III. Carry out the checks mentioned in article 242 nonies K: technical, syntax, functional and business checks, managing the rules for failed checks (invoice inadmissible, rejected or refused)
- IV. Identify the recipients of electronic invoices entrusted to it by its customers, using the central directory.
- V. Provide the administration with and update the information required for the central directory relating to companies using Generix Group's AP inbound services.
- VI. Ensure the transmission of electronic invoices to the APs chosen by the customer's supplier or customer partners, or to the Public Billing Portal,
 - According to the interoperability conditions defined in article 242 nonies I
 - And under conditions that guarantee the authenticity of their origin, the integrity of their content and their legibility from the time they are issued until the end of their retention period.
- VII. Receive and make available to its customers electronic invoices sent by other APs or the Public Billing Portal and to which they are addressees.
- VIII. Ensure the management of electronic invoice processing statuses by guaranteeing :
 - Providing customers with information on these statuses;
 - The possibility for customers to update status information when necessary;
 - Transmission of processing status information to the Public Billing Portal and to the transaction parties' APs
- IX. Extract invoicing data intended for the tax authorities in application of the provisions of II of article 289 bis of the French General Tax Code, and ensure their transmission to the Public Invoicing Portal in accordance with the terms and conditions set out in articles 242 nonies J to 242 nonies L.
- X. Collect and extract data relating to the transactions referred to in articles 290 and 290 A of the French General Tax Code, and transmit them to the Public Billing Portal in accordance with the terms and conditions set out in articles 242 nonies M (relating to the list of transaction data to be transmitted), 242 nonies N (relating to the controls to be applied to these transmissions), 242 nonies O (relating to the timeframe and frequency of transaction data transmission) and 242 nonies P (relating to the list of collection data to be transmitted, the controls to be applied to these data and the timeframe and frequency of collection data transmission).
- XI. Guaranteeing interoperability (article 41 septies A of the decree)
 - Compliance with the minimum format requirement stipulated in article 41 septies C, section I, paragraph 1
 - Effective connection to the Public Billing Portal
 - Effective connection to at least one other AP operator
- XII. Guarantee, in terms of authentication, the existence and normal operation of functions to verify the identity and status of the user and secure access to services in accordance with article 242 nonies F of appendix II to the General Tax Code:
 - By using a service that reliably verifies the identity of the user and his or her status as legal representative, agent or delegate of the taxable person when the account is created on the platform AND a two-factor authentication mechanism, one of which is dynamic.
 - By ensuring, by December 31, 2027 at the latest, a substantial level of guarantee of the means of electronic identification of the user within the meaning of the provisions of EU implementing regulation no. 910/2014 (known as eIDAS).
- XIII. Guarantee, in terms of traceability, the existence of controls, their correct implementation and the retention of related evidence concerning :
 - Access to the approved platform ;
 - The use of the directory for the sole purpose of addressing electronic invoices and the retention of extracts from the directory for a limited period of time in accordance with the aforementioned Regulation (EU) 2016/679;
 - Processes for processing invoices and billing, transaction and payment data
- XIV. Guarantee that the taxpayer in whose name and on whose behalf the AP is acting complies with the conditions set out in VII of article 289 of the CGI, as applicable.
 - Contribute to the documentation of a reliable audit trail for customers
 - Meet requirements for transmitting invoices with an electronic signature
 - For electronic data interchange, keep a sequential summary list of all messages sent and received and any anomalies, by user, and a file of partners with whom they exchange electronic invoices.

Customer's obligations :

To enable Generix Group to operate the above AP Services, the Customer will be required to:

- Provide the AP with data or files of domestic invoices containing the mandatory information required by the authorities and listed in the authorities' specifications¹,

¹ "Dossier de spécifications externes pour le Facturation électronique" published on the website of the Ministry of the Economy, Finance and Recovery dated June 19, 2024

- Send data or invoice files concerning intra-Community deliveries and acquisitions, as well as imports of services and exports, to the AP. The minimum list of data is given in section 41 septies D of the Order of October 7, 2022.
- Send transaction or B2C invoice data to the AP, so that the AP can communicate it to the administration. The list of data is given in 242 nonies M of the decree of October 7, 2022.
- Produce and communicate to the AP, data on the collection of invoices for services (excluding reverse charge and VAT on debits) to enable the AP to communicate them to the administration. The list of data is indicated in 242 nonies P of the decree of October 7, 2022.
- Produce and communicate to the AP the "cashed" and "rejected" statuses, as appropriate, together with the "reason labels" as specified by the administration²
- Receive control errors identified by the AP and apply the actions described in the administration's specifications³
- Communicate to the AP all changes relating to the identity of the legal entities included in the present contract to enable the AP to update the central directory, as well as information relating to the desired use of the central directory addressing code lines (including routing codes).
- Communicate to Generix the VAT declaration regime of each legal entity covered by the contract as well as any possible change in this regime during the term of the contract. This information enables AP to comply with the deadline and frequency for transmitting e-reporting transactions and payment data.
- Bearing the responsibility for producing and integrating the invoice legible in the event that it sends the AP the invoice legible (cf. Factur-X or an invoice attachment) or uses a legible other than the one produced by the AP.
- Incorporate the obligations associated with the 36 use cases detailed in the specifications into its management software and organization.⁴

² "Dossier de spécifications externes pour le Facturation électronique" published on the website of the Ministry of the Economy, Finance and Recovery dated June 19, 2024