



DECLARATION OF RESPONSIBILITY FOR THE COMPUTERISED INVOICING SYSTEM

This document includes the necessary information on the **Cegid Yet** billing component, the mandatory information of which is detailed in the established order and is preceded by the text describing each point, as required by article 15 of the Order HAC/1177/2024 of 17 October.

Following the recommendations of the Tax Agency, the following information has been added in an annex

additional information that has been deemed relevant for customers and users of the **Cegid Yet** billing component.

Details of the Cegid Yet billing component:

- a. Name of the computer system to which the responsible statement refers:

*The name of the billing component to which this declaration refers is **Cegid Yet**.*

- b. Code identifying the computer system referred to in Article 15(1)(a) of Order HAC/1177/2024 and in accordance with the specifications given in section 2.6 of the Annex:

Cegid Yet** shall be identified by the code **CY

- c. Complete identifier of the specific version of the computer system to which the declaration of responsibility refers:

*This responsible statement concerns version 1.0 of **Cegid Yet** and is valid until a later version of this statement is published.*

- d. Components of the software system covered by the responsible statement, together with a brief description of what the software system does and its main functionalities.

Technical and functional characteristics of the software

***Cegid Yet** is an invoicing component that provides the services and processes necessary to comply with the requirements of Order HAC/1177/2024. This component is used by the different computerised invoicing systems marketed by the Cegid group in Spain. Each of these computerised invoicing systems issues its own responsible statement referring to the use of this invoicing component.*

*In addition, this component, **Cegid Yet**, is also marketed independently, allowing other manufacturers of billing software systems to use it as a billing component for compliance with the requirements of the aforementioned ministerial order.*

The development technologies are .NET and Java. It is used on CosmosDB and MySQL databases and is marketed individually or integrated with the Cegid group's solutions.

This component is used in SaaS mode, hosted on Azure Cloud. This architecture makes it possible to guarantee all security measures with ISO 27001 compliance.

It consists of two sub-components:

Invoice Manager

This component is called from the different applications and is responsible for managing the processes of file generation, footprint calculation, chain management, calling the signature component, connecting with the file submission services and managing responses.

Signature Manager

This component is called from Invoice Manager, and is responsible for attaching the certificate and creating the signature for the invoice records.

It also allows the management of the signature of authorisations granted by taxpayers or tax professionals for the submission of files containing invoicing records to the AEAT's electronic headquarters. In this case, this component is called up from the different computerised invoicing systems.

- e. Indication whether the computer system referred to in the responsible declaration has been produced in such a way that, for the purpose of complying with the Regulation, it can only function exclusively as "VERI*FACTU", in accordance with the specifications given in paragraph 2.6 of the Annex to HAC/1177/2024.

*N - No. The **Cegid Yet** invoicing component is not exclusively system "VERI*FACTU". The computer system proposes the "VERI*FACTU" option, as recommended by the Tax Agency, but allows the client to work in NON VERI*FACTU mode, also guaranteeing all the requirements of the regulations. In addition, this component includes the TicketBAI and Batuz foral systems.*

- f. Indication of whether the computer system referred to in the responsible declaration can be used by several taxpayers or by the same user to support the invoicing of several taxpayers, in accordance with the specifications given in Annex 2.6 of Order HAC/1177/2024.

*S - Yes, **Cegid Yet** can be used by several taxpayers or by the same user to support the invoicing of several taxpayers, in accordance with the specifications given in Annex 2.6 of Order HAC/1177/2024.*

- g. Types of signature used to sign the invoicing and event records in the event that the computer system referred to in the responsible declaration is not used as "VERI*FACTU".

Cegid Yet uses an electronic signature accepted by the Tax Agency, i.e. an electronic certificate issued by certified electronic signature providers.

The computer system uses the certificate of Cegid SMB SA, as a social collaborator for sending files containing invoicing records generated by the system for issuing invoices, so the taxpayer is required to sign the corresponding form for granting representation by means of an advanced OTP signature system.

- h. Name and surname of the person or company name of the entity producing the computer system to which the declaration of responsibility refers.

The company name of the entity producing the **Cegid Yet** billing component is Cegid SMB SA.

- i. Spanish tax identification number (NIF) of the person or entity producing the computer system to which the responsible declaration refers.

The tax identification number (TIN) of Cegid SMB SA, producer of the **Cegid Yet** billing component is A08147811.

- j. Full contact postal address of the person or entity producing the computer system referred to in the responsible declaration.

The postal contact address of Cegid SMB, SA is Calle Rozabella, nº 8 - Centro Europa Empresarial. Edificio Roma 28290 Madrid.

- k. Cegid SMB SA, producer of the **Cegid Yet** invoicing component, declares that, in its current version, it complies with the provisions:

- Article 29.2.j) of Law 58/2003, of 17 December, General Taxation.
- In the Regulation that establishes the requirements to be adopted by the computer or electronic systems and programmes that support the invoicing processes of entrepreneurs and professionals, and the standardisation of invoicing record formats, approved by Royal Decree 1007/2023, of 5 December.
- In Order HAC/1177/2024 developing the technical, functional and content specifications referred to in the Regulation establishing the requirements to be adopted by the computer or electronic systems and programmes that support the invoicing processes of entrepreneurs and professionals, and the standardisation of invoicing record formats, approved by Royal Decree 1007/2023, of 5 December, and in article 6.5 of the Regulation regulating invoicing obligations, approved by Royal Decree 1619/2002, of 30 November.

- *And with the provisions of the electronic headquarters of the State Tax Administration Agency for everything that completes the specifications of Order HAC/1177/2024.*

- I. Date and place where the person or entity producing the computer system subscribes the declaration of responsibility for the same.

Cegid SMB SA, the entity producing the Cegid Yet invoicing component, subscribes this declaration of responsibility in Madrid (Spain), on 29 July 2025.

ANNEX: Additional information on the Cegid Yet billing component. Additional information on Cegid SMB SA and the Cegid Yet billing component:

Detailed explanation of how Cegid Yet complies with the different technical and functional specifications contained in Order HAC/1177/24:

VERI*FACTU" systems.

Ability to send information to the tax authorities.

Cegid Yet has the capacity for continuous, secure, correct, complete, automatic, consecutive, instantaneous and reliable electronic remission of all invoicing records.

To this end, it connects via the Internet with the services provided by the AEAT at its electronic headquarters, using secure communication protocols.

These records have the required structure, format and encoding, and will be generated with their corresponding corresponding fingerprint or "hash".

Cegid Yet uses the Cegid SMB SA certificate to authenticate itself in the connection with the AEAT to automatically submit information.

Cegid Yet is also able to receive and properly process the responses generated by the AEAT to the submissions made.

Cegid Yet, in accordance with AEAT requirements, has implemented an automatic flow control mechanism based on the mandatory waiting time between submissions and the maximum number of records allowed in each submission.

If the submission is rejected for not complying with the established validations, the error code for the rejection will be reported.

In the event of any technical incident preventing voluntary remission under the conditions indicated, Cegid Yet will proceed to send the billing records as soon as possible, respecting the temporal order in which the billing records are generated.

Cegid Yet will retry sending the pending invoicing records and will warn that an incident has occurred that has prevented the remission of all the invoicing records generated, indicating how many are still to be sent.

This warning is included in the message in response to the call to the service for obtaining the dispatch status, which the different billing computer systems will display from the moment the incident occurs that prevents the remission of the billing records and for as long as any of these remain to be remitted.

Additional elements to be included in invoices

Cegid Yet calculates the "QR" code, which complies with the specifications of article 21 of Order 1177/2024.

This QR code and the corresponding URL is returned to the applications (SIF), via the corresponding service so that they can include it in the invoices in accordance with the specifications of article 21 of Order 1177/2024.

Systems that are not "VERI*FACTU".

Checks during the process of generating the billing record

Check that the date of the previous record is less than the date of the current record.

- Check that the footprint of the previous record is correctly calculated and that therefore the information of that record is complete and that the chaining of that record is correct.
 - The data of the record prior to the previous record is obtained
 - The footprint of the previous record is calculated
 - Check that the calculated fingerprint matches the information in the field.
"Previous record fingerprint" of current record
- The signature of the previous log file is checked to verify that the file has not been tampered with and the signature is correct.
- The event logs related to these checks are recorded In the event that any

incident is detected during these checks:

- The events related to the anomalies detected are recorded.
- A message or notification is presented as an alert with the detected incident. In this case, the message or notification is returned in the billing record status query service by the calling application.
- The detection of an anomaly does not prevent the continuation of the invoice confirmation process.
- The warning message shall be displayed whenever the result of the check reports the detection of an incident.

Capacity to send information to the Tax Administration in the event of a response to a request.

In the event of a request from the AEAT, Cegid Yet has the capacity to automatically and securely send the invoicing records kept electronically to the AEAT's electronic headquarters.

Cegid Yet will use the specific service required with the appropriate structure and content, which are the same as those specified for the "VERI*FACTU" computer systems.

Generation of electronic signature.

*For those taxpayers who do not use the "VERI*FACTU" system, Cegid Yet uses a valid electronic certificate to generate the electronic signature of the invoicing and event records.*

The certificate used by Cegid Yet is that of Cegid SMB SA.

Integrity and unalterability of billing records.

In addition to generating the fingerprint or "hash" of all the billing records that must be kept, Cegid Yet has an option to check, at the user's request, whether the fingerprint or "hash" of any billing record generated by the system for that taxpayer is correct:

- If the fingerprint or "hash" of any invoicing record generated by the system for that taxpayer is correct.*
- Whether the electronic signature of any invoice record generated by the system for that taxpayer is correct.*
- If all or a certain part of the chain of invoicing records kept in our computer system is correct.*

In the event that Cegid Yet detects any circumstance that prevents or violates the integrity and unalterability of the invoice records, or their chaining, a warning will be displayed.

This warning will be active until the integrity and unalterability of the next billing records and their chaining can be re-assured.

In addition, Cegid Yet will generate a record of the event with a short description of the detected event.

Traceability of billing records.

Cegid Yet has a utility that allows you to track the sequence of the chain of billing records, both forwards and backwards.

This utility also allows to move within the chain of billing records and allows to see if the hash chaining is correct or not and to check if the temporal order of the records is respected.

This utility allows to trigger a verification process of all or part of the billing record chain.

Cegid Yet will display a warning in the application if any circumstance is detected that prevents or violates or may violate the traceability and chaining of the billing records generated.

Preservation, accessibility and readability of billing records.

Cegid Yet stores and maintains billing records on a server that is fully compliant with security regulations and guarantees the retention of billing records for the legally required period of time.

Cegid Yet allows each taxpayer access to the invoicing records in our computer system, as well as allowing them to be retrieved and consulted in readable electronic format by the tax authorities.

Cegid Yet has the option of downloading the invoicing records generated in its system within the period specified.

Cegid Yet, for the purposes of legibility of the information kept or, where applicable, exported, maintains the structure and format indicated in the annex to Order HAC/1177/2024, in accordance with the type of invoicing record in question.

Event register for taxpayers.

Cegid Yet generates an Event Log that specifies all events required by the regulations, including the start and end of the IT system's operation as a "NO VERI*FACTU" system, and the launch of anomaly detection processes in the billing and event logs.

"NOT VERI*FACTU" system, and triggering of anomaly detection processes in the billing and event logs.

Cegid Yet generates, for every 6 hours that it is operational and available for use, a summary log of the events that have occurred since the previous log was generated.

If no event occurs within this period of time, Cegid Yet also generates an annotation in the log according to the requirements of article 9 of Order HAC/1177/2024.

Cegid Yet ensures that event records are made in a way that guarantees their integrity, unalterability, traceability, preservation, accessibility and legibility, with the same considerations as billing records.

Additional elements to be included in invoices

Cegid Yet calculates the "QR" code, which complies with the specifications of article 21 of Order 1177/2024.

This QR code and the corresponding URL is returned to the applications (SIF), via the corresponding service, so that they can include it in the invoices in accordance with the specifications of article 21 of Order 1177/2024.

Explanatory note: This declaration comes into force as of 29 July 2025, which is when software manufacturers and developers must offer their products fully adapted to the regulations and to Royal Decree 1007/2023, Regulation on Requirements of Systems Requirements (RRSIF). Therefore, it is possible that, before that date, some of the aforementioned utilities or services may not be available because they are still under development.