

=exact

E-Invoice

Exact Globe+



General overview of Exact Globe+ E-Invoice Roadmap

Country	Receiving electronic invoices	Sending electronic invoices	Manual (upload to a portal)	Automatic (direct from software)	Standard
Home market					
Netherlands	Available	Available	Yes	Yes	Peppol
Belgium	Available	Available	Yes	Yes	Peppol
Other countries					
France	Planned	Planned	Yes, planned	In research	Factur-X
Germany	Available	Available	Yes	No	Rec: XRechnung/ZUGFeRD Sending: Xrechnung
Italy	Not planned yet	Available	Yes	No	Fattura PA
Japan	Available	Available	Yes	No	PINT
Luxembourg	In research	Available	Yes	No	Peppol
Malaysia	In research	Available	No	Yes	MyInvois
Poland	Available	Available	Yes	Yes	KSeF
Portugal	Not planned yet	Available	Yes	No	Peppol
Spain	Not planned yet	Available	No	Yes	VERI*FACTU
Thailand	Not planned yet	Available	Yes	No	ETDA
Saudi Arabia	Not planned yet	Available	Yes	No	ZATCA
Singapore	Not planned yet	Available	Yes	No	Peppol

E-Invoicing roadmap topics

	Development started	Planned for Q2	Future topics
FEATURES	<ul style="list-style-type: none">• Fail the invoice processing when the sent Participant Identifier and ID <> Payload Participant Identifier and ID• Preview option for incoming invoices in Globe+• Send Peppol invoices via invoice history• BE E-inv: Additional tags in BIS3.0	<ul style="list-style-type: none">• Show Peppol status notifications in Globe+• Possibility to add multiple attachments when sending E-invoices• Use bank account of payment condition for Peppol invoices instead of bank account from company settings• Support self-billing receive in Exact Globe+• Use of GLN number for Peppol subscriptions	<ul style="list-style-type: none">• Resend Peppol invoices from Globe+ to IGW• Adjust date of Peppol invoices in case of closed periods• Show Peppol receiver identifier (incl. prefix) in Globe settings• New default send method and add default UBL format for accounts receivable• Bulk update UBL format for accounts receivable• Authorization button has to be clicked twice• Use of IBAN bank account for Peppol subscriptions

=exact

E-Invoice Roadmap

Exact Globe+ - France in detail



Compliance Timeline and Company Classification

Compliance Timeline

Mandatory e-invoice Reception

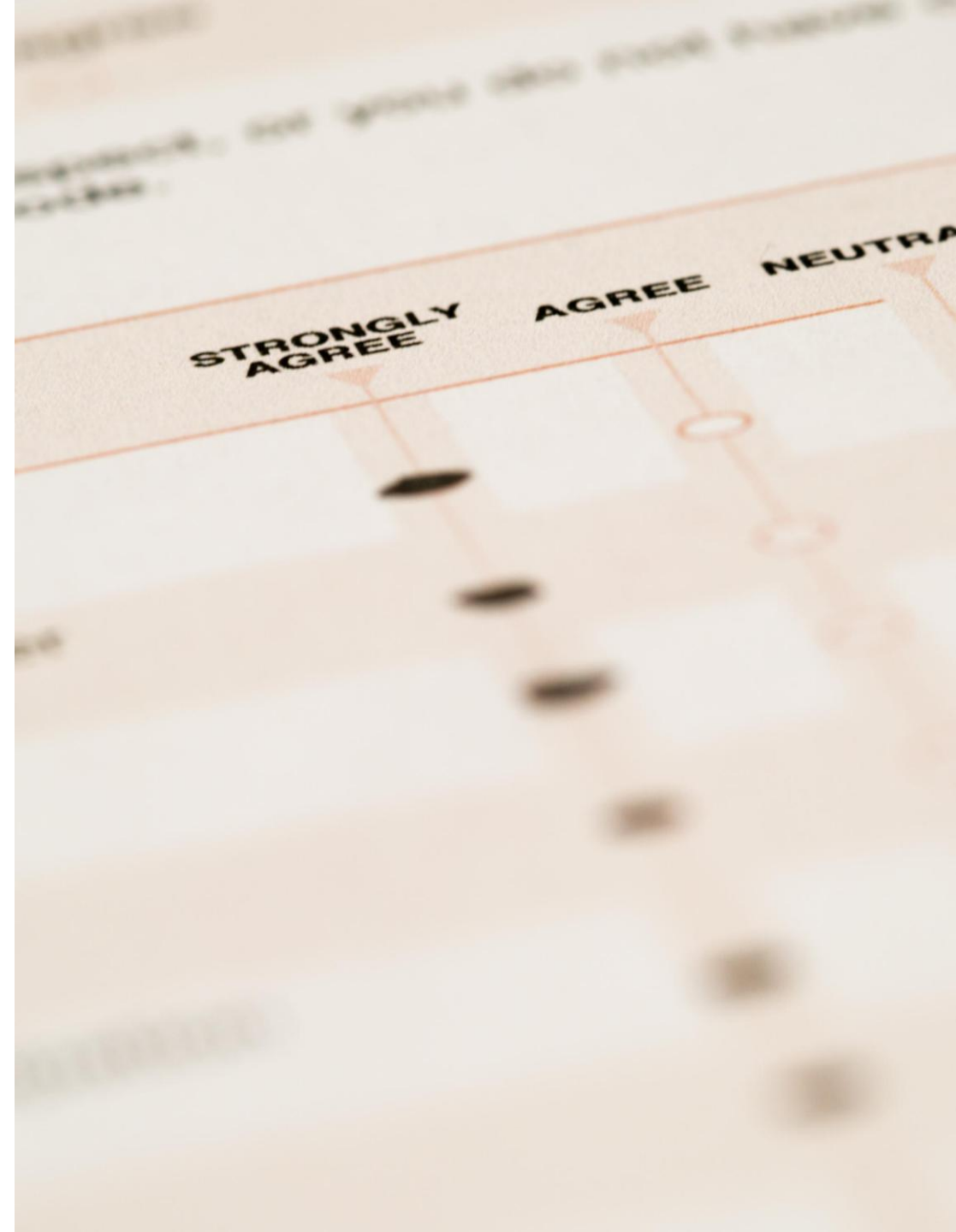
By September 1, 2026, all companies must be capable of receiving electronic invoices via a PA, regardless of size. The PA ensures that central register from Tax Authorities is updated.

Large Enterprises Compliance

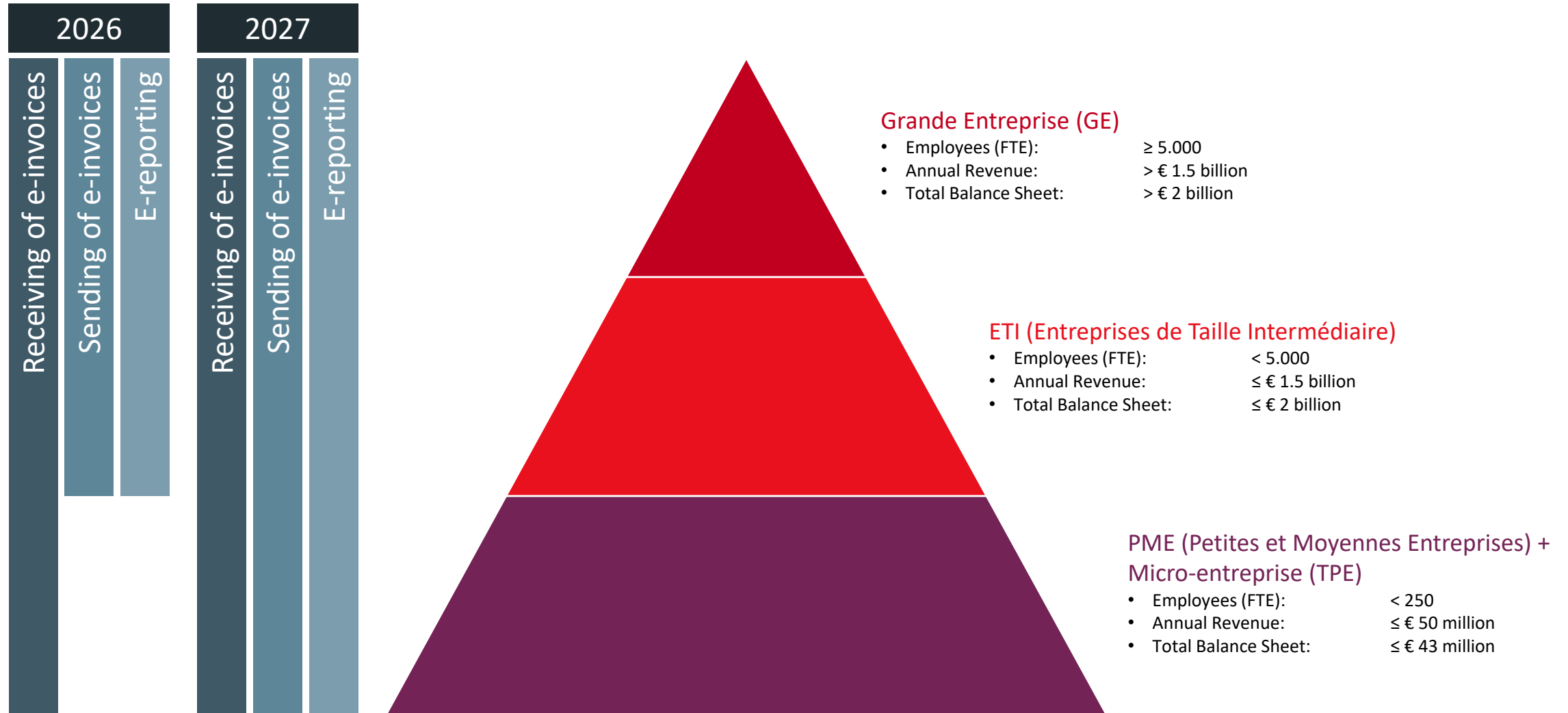
Large and mid-sized companies must issue e-invoices and perform e-reporting starting September 1, 2026. This must be done via PA

SMEs and Micro-Enterprises Timeline

From September 1, 2027, SMEs and micro-enterprises are required to issue e-invoices and comply with e-reporting obligations. The mandatory e-invoices and reports all go Through the PA.

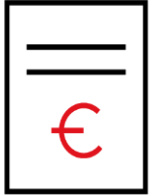


French Enterprise Size Definitions and obligations



Requirements and Technical Details

E-Invoicing: scope



Structured Invoice Formats

For France Factur-X and Bis 3.0 are applicable



Invoice Lifecycle Statuses

Key invoice statuses include In hand, Approved, Disputed, Suspended, Completed, Refused, Payment Sent, and Payment Received. Limited are mandatory for e-invoicing



Compliance and Transparency

The Status messages are exchanged via PA's (PDP) and Public Invoicing Portals to ensure transparency and VAT control.

E-Reporting: Scope

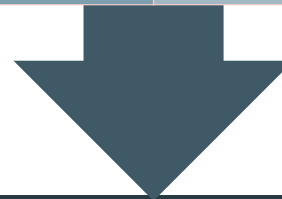
Electronic transmission of data to the tax authority for transactions not covered by e-invoicing:

B2C domestic

B2C international

International transactions
B2B incl purchase

Payment statuses
(mixed system)



Channels: Data is sent via your PA; the PA forwards the required information to the administration (PPF). You do not send directly to the tax authority

E-Invoice France – Phase 1

In current development cycle

Phase 1: Masterdata

- Support e-invoice format Factur-X in Exact Globe+
- Support Siren/Siret number on Exact Globe+ account card
- Support Siren/Siret number on Exact Synergy account card

E-Invoice France – Phase 2

For current quarter development cycle

Phase 2: E-Invoicing

Two possible scenarios:

1. Manual

- AP must supply portal to offer possibility to manual upload for (end) users
- Manual upload and download e-invoices in Exact Globe+

2. Automatic

- Exact arranges connection with AP in France via Invoice Gateway (IGW with Weexa as certified AP)
- Sending and receiving invoices directly with Exact Globe+

Mandatory statuses will be included in the data, which is needed for reporting purposes:

- Sent, Received, Payment received

E-Invoice France – Phase 3

Research and development in current development cycle

Phase 3: E-Reporting

- Must be send/upload to AP and this party will deliver data to French Government – via IGW
- Currently under research for details; per period, includes B2C/cross border/etc.)
- Including payment received (research needed for details; XML for B2B)

Expected release timeline e-Invoice France



Phase 1: Masterdata - June

506SP9

- e-invoice format Factor-X
- Siren/Siret number
- Siren/Siret number on Exact Synergy



Phase 2: E-Invoicing - July

506SP10/507SP2

Automatic

- Exact arranges connection with AP in France via Invoice Gateway (IGW)
- Receiving and sending invoices directly into Exact Globe+

Manual

- AP must supply portal to offer possibility to manual upload for (end) users
- Manual upload and download e-invoices in Exact Globe+

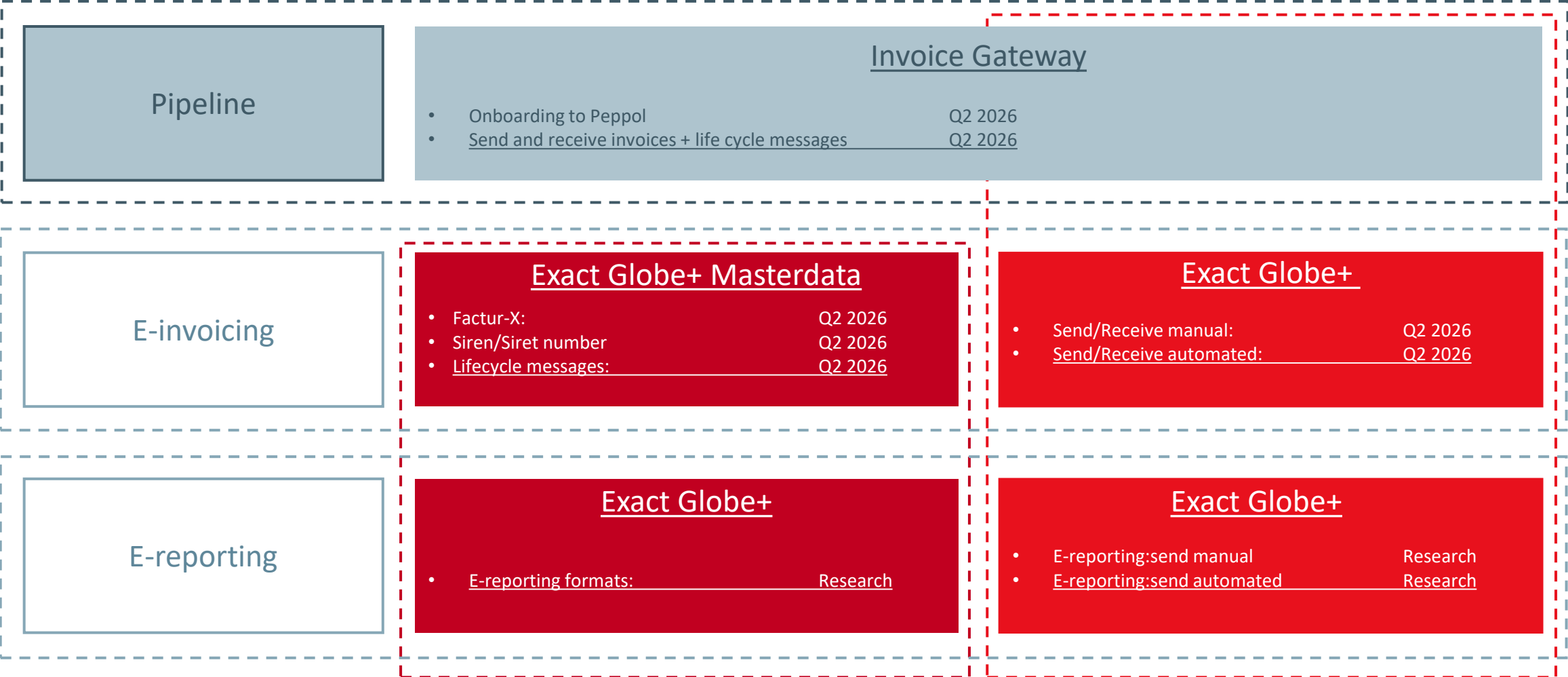


Phase 3: E-Reporting - July

506SP10/507SP2

- Must be send/upload to AP and this party will deliver data to French Government
- Currently under research for details; per period, includes B2C/cross border/etc.)
- Including payment received (research needed for details; XML for B2B)

Digital e-invoicing + digital e-reporting



=exact