

SELF-DECLARATION OF THE GESPET E-INVOICING VERIFACTU SYSTEM

Identifier Code: GI

Version: 1.0.0

In accordance with Ministerial Order HAC/1177/2024, approved under Royal Decree 1007/2023, ONEDA Group, LLC hereby declares that, as the developer and responsible party for the GESPET E-INVOICING Billing System (SIF), it assumes full responsibility for ensuring compliance with the provisions of Article 29.2.j) of Law 58/2003 of December 17, the General Tax Law, and with the regulation establishing the requirements that must be met by computer systems and software used by businesses and professionals to manage their billing processes. This also includes the standardization of invoice record formats and the corresponding documentation published on the official website of the Spanish Tax Agency (Agencia Estatal de Administración Tributaria – AEAT).

Description of the Billing Software System:

The billing system consists solely of the GESPET E-INVOICING software component. This is a standalone cloud-based solution, specifically designed to handle all aspects of electronic invoicing. It operates from any internet-connected device with a modern web browser (such as Chrome, Safari, Firefox, Edge, etc.).

The system captures billing data, issues invoices, and allows users to view and export billing records, all while remaining fully compliant with Verifactu and TicketBAI regulations. Among its many features, it supports the creation and submission of billing records to the Spanish Tax Agency, in line with the legal requirements and technical specifications applicable to IT systems involved in the invoicing process—ensuring the traceability, integrity, and authenticity of each record.

This version of GESPET E-INVOICING operates **exclusively** in the "VERI*FACTU" mode, meaning **all billing records are automatically submitted** to the AEAT with no option for selective submission.

GESPET E-INVOICING (Version 1.0.0) supports use by multiple taxpayers, each of whom is individually managed and identified within the system. It ensures proper chaining of billing records in accordance with the stipulations of the Royal Decree.

While not a mandatory requirement for systems operating in "VERI*FACTU" mode, the GESPET E-INVOICING system voluntarily includes **advanced electronic signatures** based on the XAdES standard in every billing record. This added layer of security enhances the system's guarantees of data integrity, authenticity, and traceability, fully aligning with the technological reliability standards demanded by current legislation.

The software developer, ONEDA Group, LLC, with Tax Identification Number 32-0709850, Identification Type 06 (Other supporting document) issued in the US – United States, and registered office at 30 North Gould Street, Suite N, SHERIDAN, 82801 WYOMING, hereby submits this Self-Declaration, assuming full responsibility for asserting that GESPET E-INVOICING, Version 1.0.0, complies with Article 29.2.j) of Law 58/2003 of December 17, the Royal Decree 1007/2023, Ministerial Order HAC/1177/2024 of October 17, and the additional specifications published on the AEAT's official website.

July 21, 2025. SHERIDAN, WYOMING, UNITED STATES.

ONEDA Group, LLC

ADDITIONAL INFORMATION

Should it be necessary, the following contact options are available:

Email: gespetsoftware@gmail.com

Official website where further information on the Billing System can be found:

<https://gespet.com>

TECHNICAL COMPLIANCE

The GESPET E-INVOICING software has been adapted to fully meet the technical and functional requirements laid out in the relevant regulations. This has been achieved through the integration of **SIGN ES API** provided by Fiskaly Iberia SL, as per their own self-declaration available at:

https://live.es.sign.fiskaly.com/api/v1/verifactu/responsibility_declaration.pdf

SIGN ES API acts as the core billing component, including the following functionalities:

- Generation of XML-format billing records for both issued and canceled invoices, as required by the Ministerial Order detailing the technical specifications of the regulation. These files contain the necessary Verifactu traces, including chaining with previous files and metadata identifying the software used.
- Immediate submission of billing records to the AEAT's electronic headquarters as soon as they are generated. SIGN ES API provides all necessary information to handle AEAT responses properly.
- The issued invoice clearly indicates that it is a **Verifiable Invoice (Verifactu)** and includes a **QR code**, which must be printed on the invoice in accordance with regulatory requirements.