Self-Responsible Declaration of the computer billing system

In accordance with the provisions of the Spanish regulations, specifically in Article 13 of the Royal Decree 1007/2023, of December 5, which regulates the requirements for billing systems ('Royal Decree 1007/2023'), and Article 15 of the Ministerial Order HAC/1177/2024, of October 17, which develops the technical specifications for such systems; Zoho Corporation B.V. hereby issues this responsible declaration required for invoicing software producers.

1.a) Name of the software system referred to in this responsible declaration.

Zoho One

1.b) Identifier code of the computer system referred to in paragraph (a) of this declaration of responsibility.

One

1.c) Full identifier of the specific version of the computer system covered by this declaration of responsibility.

Zoho One provides a fully managed OS, version control, and patch management as part of its SaaS offering. Zoho One is a cloud-hosted SaaS platform; therefore, the underlying operating system is fully managed by Zoho. Customers do not need to manage OS installations, updates, or patches, ensuring consistent and secure operations.

1.d) The hardware and software components of the computer system covered by this declaration of responsibility, together with a brief description of what the computer system does and its main functionalities.

Zoho One is an all-in-one software solution comprising 45+ applications, also offering finance products as part of its suite. These products include Zoho Invoice, Zoho Books, Zoho Inventory, and Zoho Billing.

- **Zoho Invoice helps craft detailed quotes and invoices, accept online payment, and automate payment follow-up emails.**
- **Zoho Books helps simplify online payments and fetches bank feeds, apart from**

automating payment reminders for invoices.

- **Zoho Billing helps manage all your billing needs—whether it's one-time invoicing, complex subscription scenarios, or tracking payments.**
- **Zoho Inventory simplifies inventory and order management, right from tracking items to streamlining sales and overseeing warehouses.**

Integration Details

Zoho One comprises of finance applications namely - Zoho Invoice, Zoho Inventory, Zoho Billing and Zoho Books. These finance applications comply with the requirements enlisted in Royal Decree 1007/2023 and Order HAC/1177/2024 and includes the necessary technical functionalities to operate as a VERI*FACTU system. Thanks to its native integration with the B2Brouter API, it enables:

1. **Issuance of electronic documents with QR codes and hash tokens**
2. **Assurance of integrity and traceability of records**
3. **Assurance of non-modification of records**
4. **Automatic and secure transmission of records to the Spanish Tax Agency (AEAT)**

1.e) Indication of whether the computer system referred to in this declaration of responsibility has been produced in such a way that, for the purposes of complying with the Regulation, it can only be operated exclusively as 'VERI*FACTU'.

Yes.

The finance applications in Zoho One, namely - Zoho Invoice, Zoho Inventory, Zoho Billing and Zoho Books, are developed for use only as VERI*FACTU for the purposes of Royal Decree 1007/2023.

1.f) Indication of whether the computer system referred to in the tax return can be used by several taxable persons or by the same user to support the invoicing of several taxable persons, in accordance with the specifications given in section 2.6 of the Annex.

Yes.

1.g) Types of signature used to sign billing and event records in the event that the computer system referred to in this responsible declaration is not used as 'VERI*FACTU'.

As the finance applications in Zoho One can only be used exclusively in the 'VERI*FACTU' mode, there is no express electronic signature of the invoicing records generated. The regulations consider the invoicing records signed, when they are correctly sent to the electronic services of the Tax Agency with due authentication, by means of the appropriate qualified electronic certificate.

1.h) Company name of the entity producing the computer system which this declaration of responsibility refers to.

Zoho Corporation B.V

1.i) Spanish tax identification number (NIF) of the person or entity producing the computer system which the responsible declaration refers to. If they do not have a Spanish NIF, they must state another identification number that they have, indicating what type of identification it is and the country that issued it, all in accordance with the specifications given in this respect in section 2.6 of the Annex.

NL855264263B01

1.j) Full contact postal address of the person or entity producing the computer system to which the declaration of responsibility relates.

Zoho Corporation B.V.

Beneluxlaan 4 B, 3527HT Utrecht

1.k) **The entity producing the computer system to which this declaration of responsibility refers certifies that said computer system, in the version indicated therein, complies with the provisions of Article 29.2. j) of Law 58/2003, of 17 December, on General Taxation, in the Regulation that establishes the requirements to be adopted by the computer or electronic systems and programs that support the invoicing processes of business people and professionals, and the standardisation of formats for invoicing records, approved by Royal Decree 1007/2023, of 5 December, in Order HAC/1177/2024, of 17 October, and in the electronic headquarters of the State**

Tax Administration Agency for everything that completes the specifications of the aforementioned order.

1.l) Date on which the entity producing this computer system subscribes to this declaration of responsibility for this computer system:

September 27th, 2025

- Place where the entity producing this computer system subscribes to this declaration of responsibility for this computer system:

Zoho Corporation B.V.

Beneluxlaan 4 B, 3527HT Utrecht

2.a) Other forms of contact with the company producing the computer system referred to in this responsible declaration:

legal@eu.zohocorp.com

2.b) The Internet address of the company producing the computer system referred to in this responsible declaration:

https://www.zoho.com

2.c) Detailed explanation of how the computer system to which the declaration of responsibility refers complies with the different technical and functional specifications contained in the Order.

The finance applications in the Zoho One suite referred to in this responsible declaration comply with the different technical and functional specifications contained in Order HAC/1177/2024, of 17 October, and in the electronic headquarters of the State Tax Administration Agency for everything that completes the specifications of the said order, as follows:

▪ **Integrity control of records**

▪ **Consolidation into a transactional unit**

▪ **Access control and traceability**

▪ Backup and error recovery policies

Through B2BRouter connector, the finance applications namely Zoho Invoice, Zoho Books, Zoho Inventory and Zoho Billing in Zoho One communicates with the tax authorities to send invoice information. In this way, sales invoices are sent to the B2BRouter platform, which then handles clearance with AEAT and delivery to the customer. The finance applications in Zoho One maintain a complete audit trail, starting from the creation of the records through to its transmission to B2BRouter. B2BRouter, in turn, maintains its own audit log for the subsequent steps.

You can find the responsible declaration of B2B Router through this link: Responsible declaration B2BRouter

For more details on setup and usage, please refer to our documentation: Set up

VERIFACTU [ES] - Zoho One

Zoho Books: https://www.zoho.com/books/help/e-invoicing/spain.html

Zoho Billing: https://www.zoho.com/billing/help/e-invoicing/spain.html

Zoho Invoice: https://www.zoho.com/invoice/help/e-invoicing/spain.html

Zoho Inventory: https://www.zoho.com/inventory/help/e-invoicing/spain.html