

# Appendix- EXPENSYA

## International probative archiving

### 1 Definitions

The terms defined below shall have the following meanings in both the singular and plural forms

**"Paper Document"** refers to any original document (receipt, invoice) issued in paper form.

**"Digital Document"** refers to the scanned form of the paper document.

**"Capture Format"** refers to the format of the Digital Document when it is archived. It may be different from the technical format used for the photo. This format complies with standard NF-Z42-013.

**"Customer's Legal Entity"** refers to any subsidiary or client company Expensya, under this Contract.

### 2 Object of the appendix

This appendix describes:

- The archiving methods
- The probative archiving periods
- The limits of probative archiving
- Return procedures for reversibility

It is noted that legal archiving is a paid option of Expensya and must be included on the Order Voucher or Contract

### 3 Brief description of the archiving system

Expensya offers three separate storage and archiving services.

- Expensya storage, included for all customers, and allows the applications, and the various data exchanges, to function properly
- The *Expensya-CDC* probative archiving option, where a safe is created, on behalf of the client, with our partner CDC-Arkhineo
- The *Expensya-Vault* probative archiving option, where a safe is created in the customer's name, in Expensya's infrastructure

These paid options (Expensya-CDC or Expensya-Vault), when used in the context detailed by this schedule, exempt the customer from keeping the paper.

These options must be explicitly included in the Order Voucher or Contract

#### 3.1 Expensya Storage

This storage is based on ISO/IEC 27001:2013 and is delegated to the Solution's hosting partner in accordance with the provisions described in the **Service Book** Appendix.

This archiving **does not exempt the Customer from retaining the Paper Document**.

It is guaranteed for the duration of this Contrat, as well as ninety days (90) after the end date of Contract.

### 3.2 Probative Expensya-CDC Archive

This type of archiving is delegated to CDC Arkhineo and complies with the NF-Z42-013 and eIDAS standards. The Service Provider will provide an updated electronic copy of the certificate within ten (10) business days at the written request of the Customer.

This archiving can be done in the French DataCenters of CDC Arkhineo, and it is then guaranteed for a period of six (6) years or ten (10) years, depending on the option chosen by the Customer in the Contract, from the receipt of the Digital Document.

This archiving can be done in the German DataCenters of CDC Arkhineo, and it is then guaranteed for a duration of eleven (11) years, depending on the option chosen by the Customer in the Contract, from the receipt of the Digital Document..

The scanning of the Paper Document via the mobile Software application complies with the Z42-013 scanning standard.

Each Digital Document is identified by:

- A unique part identifier
- The Customer identifier
- The Active User identifier

The Digital Document is in PDF A/3 format (ISO 19005-3).

The Customer is provided with an identifier by the Service Provider during the implementation of the Service which enables him/her to query the CDC Arkhineo archive in the event of a breach of contract with the Service Provider.

### 3.3 Probative Expensya-Vault Archive – 11 Years

This type of archiving is carried out thanks to an immutable archive called "WORM" (Write Once Read Many)) and respects the necessary standards (including **SEC 17a-4(f)**, **CFTC 1.31(d)** and **FINRA**)

It is **guaranteed for a period of 11 years**, from the receipt of the DigitalDocument..

Each Digital Document is identified by:

- A unique part identifier
- The Customer identifier
- The Active User identifier

Each time a receipt is captured, Expensya securely transfers the image of the receipt to Expensya's Data Centers in the European Union.

Expensya, thereafter:

- Converted image to standard PDF/A format (ISO 19005-03)
- Adds an eIDAS compatible signature.
- Archives the document for a period of 11 years

In addition, all Expensya dematerialization and archiving processes are certified by the Spanish (and European) certification agency Agencia Tributaria.

## 4 Conditions for compliance with "probative" archiving

When scanning a Paper Document (photo or filing with the Service of the Provider), the Digital Document is immediately transmitted, identical to the original, in a secure channel, to the archiving system chosen by the customer.

It is brought to the Customer's attention that archiving can only be considered "in probative value", i.e. with the ability to replace paper archiving, if the digitization and archiving process meets the following conditions:

- The digitized paper document is **original** and has not undergone any **alteration** of any kind such as altering or removing the required legal references on any invoice or receipt
- The paper document has been digitized in its **entirety**, without altering the content of the paper, including:
  - o Uncut
  - o Readable
- The digitized paper document is transmitted to Expensya under conditions that ensure that digital content is not altered

**A photograph with the Expensya application fulfils these conditions.**

## 5 When is the customer exempt from keeping the paper receipts?

Expensya offers at this stage one of the safest and most comprehensive archiving solutions in Europe, and supports the Customer in understanding local regulations, able to exempt him from paper preservation.

When the customer uses Expensya's archiving options, this exemption depends on the country of the Customer's Legal Entity










### 5.1 The 3 categories of legislation governing probative archiving

Depending on local legislation, Expensya categorizes countries into 3 categories or "cases"

- Case 1: Probative archiving only exempts the preservation of paper if the invoice is dematerialized with Expensya mobile applications.
- Case 2: Probative archiving dispenses paper even if the invoice is not dematerialized with Expensya mobile applications.
- Other: Legislation does not depend on paper preservation.

In addition, Expensya is able to guide the client with pictograms:

- Closed padlock: the customer is exempt from the preservation of paper
- Open padlock: the customer is not exempt from the preservation of paper

	Case 1	Case 2	Other
Paper document scanned with Expensya mobile app			
Digital document signed at its source (by supplier)			
Other documents: <ul style="list-style-type: none"><li>- Scanned with another device</li><li>- Unsigned PDF at source</li></ul>			

The padlock is visible throughout the entire Expensya experience, and allows the Customer as well as the Customer's Employee to appreciate the need to keep the paper.

It is brought to the customer's attention, that certain national or regional restrictions may exist. This information is given below for informational purposes

Country	Case	Usable archiving	Restrictions to know
France	Case 2	Expensya-CDC or Expensya-Vault	
Spain	Case 1	Expensya-Vault	
United Kingdom	Case 2	Expensya-Vault	
Ireland	Case 2	Expensya-Vault	
Germany	Case 2	Expensya-CDC Germany	
Switzerland	Case 2	Expensya-CDC or Expensya-Vault	Requires “special ruling” from the local canton
Poland	Other	Paper has to be archived, unless special ruling	
Romania	Other	Paper has to be archived, unless special ruling	
Belgium	Case 1	Expensya-Vault	Needs <b>to notify</b> the fiscal administration
Finland	Case 2	Expensya-Vault	
Italy	Case 2	Expensya-Vault	
Lithuania	Other	Paper has to be archived, unless special ruling	
Austria	Case 2	Expensya-Vault	
Luxembourg	Case 2	Expensya-Vault	Archive does not require PSDC certification
Monaco	Case 2	Expensya-CDC or Expensya-Vault	
Norway	Case 2	Expensya-Vault	Requires permission, Because Expensya DataCenters are outside of Norway
Netherlands	Case 2	Expensya-Vault	
Denmark	Case 2	Expensya-Vault	
Portugal	Case 2	Expensya-Vault	
Czech Republic	Other	Paper has to be archived, unless special ruling	
Sweden	Case 2	Expensya-Vault	Requires permission, Because Expensya DataCenters are outside of Sweeden
Canada	Case 2	Expensya-Vault	
United states	Case 2	Expensya-Vault	
Morocco	Other	Paper has to be archived, unless special ruling	
Senegal	Other	Paper has to be archived, unless special ruling	
Tunisia	Other	Paper has to be archived, unless special ruling	
Singapore	Other	Paper has to be archived, unless special ruling	
Japan	Other	Paper has to be archived, unless special ruling	
India	Other	Paper has to be archived, unless special ruling	
China	Other	Paper has to be archived, unless special ruling	
Australia	Case 2	Expensya-Vault	

New Zealand	Other	Paper to keep, Paper has to be archived, unless special ruling rewritten	
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## 5.2 Special ruling

In addition to the information provided by Expensya, a client can apply for “special tax ruling”, allowing him to be exempt from the preservation of the paper when using Expensya archiving options


## 5.3 Expensya Guarantees

As part of the various archiving options, Expensya guarantees:

- The archiving format
- The presence of a signature according to current standards
- The preservation and return of 100% of the archived pieces

## 6 ReversibilityReversibility in context of Expensya Storage

The Provider provides the Customer with an interface that allows him to return any Digital Document in the Expensya Storage:

- 1- Login as a User Administrator
- 2- Go to the administrator tab
- 3- Use filters by period, employee and expense status
- 4- Use the export button to extract all Digital Documents 

Filtres

Nom de la dépense

Remboursable/Non remboursé

Facturable/Non facturable

Date de dépense

Du 01/02/2017

Au 25/07/2017

Nom catégorie

Nom de l'imputation



- Karim Jouini

Archivée

Égal à

TTC

Note N°

## 6.2 Reversibility in context of Expensya-CDC

The Provider, as custodian of Digital Documents, is committed to returning the Digital Documents archived in their Capture Format to the Client, in their integrity.

In the assumptions of termination of this Contract between the Client and the Provider, CDC Arkhineo undertakes to return to the Customer under the following defined conditions, all of its Digital Documents archived in their Capture Format and proof of authenticity, in accordance with the archiving duration defined in this Agreement.

At the end of the contractual relations between the Parties, one of the Parties will have to request restitution, by registered letter with acknowledgement addressed to CDC Arkhineo, specifying the identification elements (customer ID, period and employee name) allowing the return of the archived digital documents.

The aforementioned return will be carried out on any appropriate electronic or optical medium by CDC Arkhineo to the Customer.

If, during an audit, proof of authenticity of the Digital Documents is requested, the Customer may obtain it in the following manner:

- If the Contract between the Customer and the Service Provider is active: The request for delivery of authentic documents is free of charge to the Service Provider once (1) per year of subscription. Any additional request within a year will be subject to a quotation.

- If the Contract between the Client and the Service Provider is no longer active, the Digital Documents will be kept at CDC Arkhineo until the end of the agreed retention date (6 or 11 years depending on the offer chosen by the Client): The Customer will then make the request directly to CDC Arkhineo, which will ask for the documents in order to verify the identity of the Customer and may require the Customer to create a paying account.

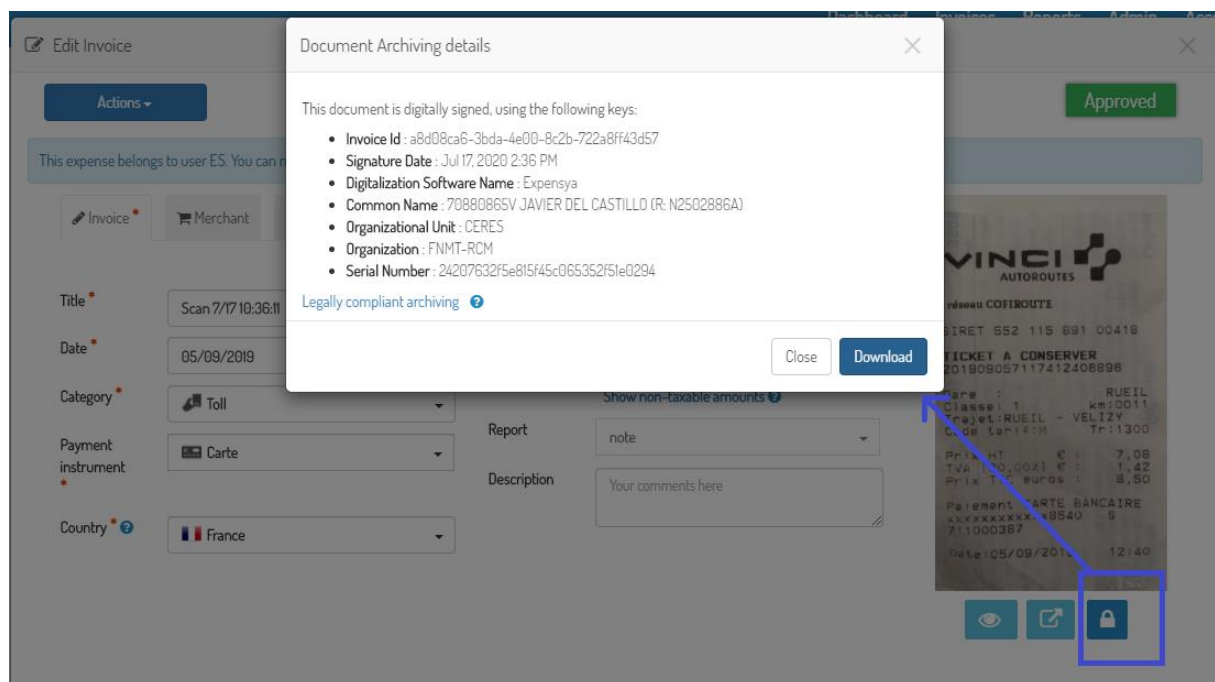
### 6.3 Reversibility in context of Expensya-Vault

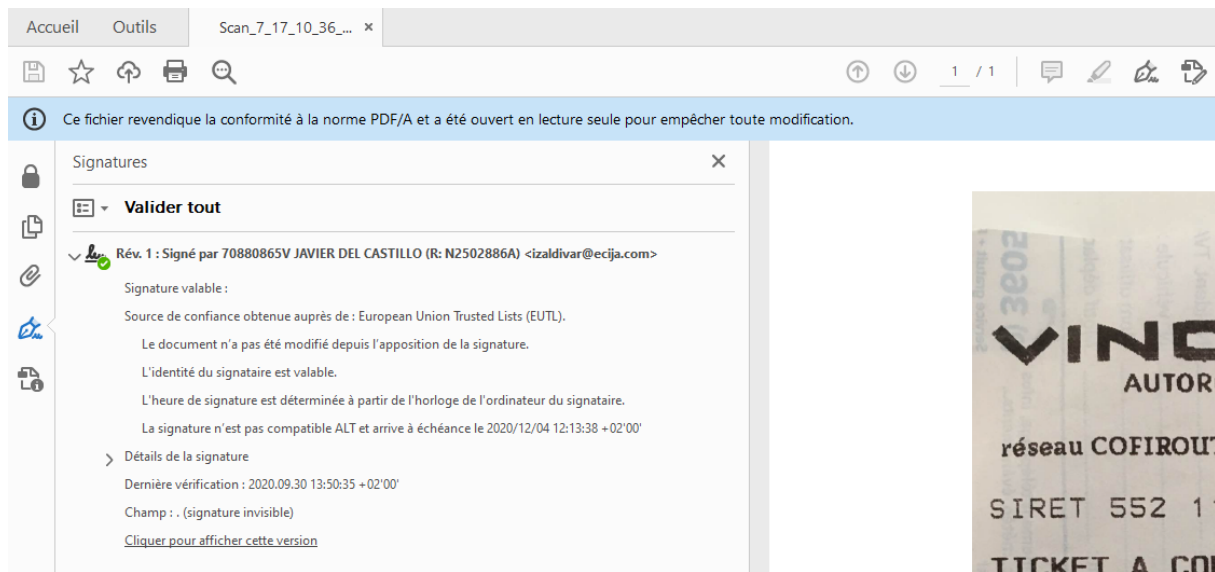
The Provider, as custodian of Digital Documents, is committed to returning the Digital Documents archived in their Capture Format to the Client, in their integrity.

At the end of the contractual relations between the Parties, one of the Parties will have to apply for re-residence, by letter recommended with acknowledgement specifying the identification elements (identifying the Client, period and name of the employee) allowing the return of the archived digital documents.

The aforementioned return will be carried out on any appropriate electronic or optical medium by the Provider

In addition to the described reversibility, if, during an audit, a proof of authenticity of Digital Documents is requested, the Customer can obtain it directly from the Expensya application, according to the screenshots below





Evidence stored with Expensya consists of:

- The digital version of the Digital Document
- The timestamping (price second of the scan) of the Digital Document
- An electronic signature