

Sovos Compliance Network e-Invoicing – India

This Data Sheet describes the Sovos Compliance Network e-invoicing services to be provided by the Sovos entity identified in the Order Form ("Sovos") to the customer named on an applicable Order Form (the "Customer") in accordance with this Data Sheet.

Sovos Compliance Network – eInvoice Direct – India: Provides a cloud-based e-invoicing solution enabling the generation of GST-mandated e-invoices with Invoice Reference Numbers (IRNs). Delivered through a direct engagement with the end client and ensures regulatory compliance, data authenticity, and secure electronic invoicing.

Sovos Compliance Network Partner – eInvoice – India: Provides a cloud-based e-invoicing solution enabling the generation of GST-mandated e-invoices with Invoice Reference Numbers (IRNs). Delivered through partners to the end client and ensures regulatory compliance, data authenticity, and secure electronic invoicing.

Sovos Compliance Network – eInvoice Customization – India: Enables customization of invoice templates, formats, and fields to meet specific business and regulatory requirements (e.g. QR ingestion in format). Sovos Compliance Network – eInvoice Direct – India is required for these services.

Sovos Compliance Network – eInvoice Digital Signature – India: Enabling digital signatures for sales invoices before dispatch to customers, ensuring authenticity, integrity, and compliance with GST e-invoicing regulations. This process secures invoice data and enables legally valid electronic transactions. Sovos Compliance Network – eInvoice Direct – India is required for these services.

Sovos Compliance Network – eInvoice Billing Solution – India: Provides billing for a cloud-based e-invoicing solution enabling the generation of GST-mandated e-invoices with Invoice Reference Numbers (IRNs). Delivered through a direct engagement with the end client and ensures regulatory compliance, data authenticity, and secure electronic invoicing. Sovos Compliance Network – eInvoice Direct – India is required for these services.

Sovos Compliance Network – eInvoice Application Program Interface – India: Enables seamless extraction of GST-relevant data from client ERP systems via APIs or SFTP, supporting automated cloud-based e-invoice generation, compliance, and reporting through Sovos. Sovos Compliance Network – eInvoice Direct – India is required for these services.

Sovos – Legal Entities – India: Defines the number of permanent account numbers (PANs) provided as part of either GST returns or e-invoicing. One of the following are required for these services (1) Sovos Filing - GST Return – India; (2) Sovos Filing - GST Reconciliation – India; or (3) Sovos Compliance Network - eInvoice Direct-India.

Sovos Compliance Network - eInvoice True Signer – India: Cloud based application integrated into eInvoice platform and solutions for digital signatures. Sovos eInvoice solution required.

Sovos Compliance Network - eInvoice Dongle – India: Hardware attachment for signatures. Sovos eInvoice solution required.

1 DEFINITIONS

1.1 "GST" means goods and services tax in India.

1.2 "Long-Term Archiving" means product functionality designed to assist the User Organization with archiving of Transactions and generated returns.

1.3 "Standards" means data formats, transmission protocols, authentication mechanisms, and other technical means required to connect and use the products.

1.4 "System" means the Software and solutions and IRIS eInvoice Data.

1.5 "Tax ID" means a tax identification number ID or legal entity.

1.6 "Transaction" means a single record representing a taxable event—such as a sale, purchase, import, export, or adjustment—that includes key eInvoice Data (e.g., tax amount, tax rate, invoice date, country, customer/supplier details, and supply type) and is used as the basis for generating e-invoices or other periodic reports.

1.7 "User Organization" means a legal entity authorized to use the Software, which can be the Customer or, if applicable under an Order Form or the Governing Agreement, an Authorized Affiliate or a Customer's customer.

1.8 "e-Invoice Data" means data that is sent to the Software in the supported Standards.

2 SOFTWARE

2.1 All IRIS Software is licensed separately. Sovos will provide Customer with credentials to test systems to allow appropriate configuration and testing.

2.2 When subscribing to an application solution or service, the import of eInvoice Data shall include:

2.2.1 Standard integration through one source system of Customer, via Standards;

2.2.2 Issuing or receiving eInvoice Data from a single Customer legal entity and Tax ID.

3 OFFBOARDING

Upon termination of an applicable Order Form, Sovos will maintain all data pertaining to User Organizations in the Cloud Solution for a maximum period of thirty (30) calendar days, to allow the User Organization to carry out the data off-boarding. Unless otherwise agreed in writing with the User Organization, one month after the termination of the Order Form, Sovos will permanently delete the data. Customer acknowledges that, upon expiration of the applicable storage period, or upon termination of the applicable Order Form, stored eInvoice Data and related transactions, attachments, meta-data and preservation sets, when applicable, are permanently deleted by Sovos and rendered logically inaccessible.

4 CUSTOMER RESPONSIBILITIES

4.1 Technical and process aspects. Customer shall ensure that (i) data sent to the System represents only legitimate production business data pertaining to User Organizations; (iii) all data sent to the System is appropriately formatted and contains the information required for the correct performance of the System according to Sovos documentation.

4.2 Other compliance aspects: (i) Customer shall ensure that all the necessary legal authorizations are obtained, to enable Sovos to execute the import of eInvoice Data services; (ii) Customer is responsible for compliance with any requirements for prior notification, authorization, system documentation, derogation or any other types of government, authority or law enforcement approval that may be required as a precondition for using the System; and (iii)

Customer is responsible for requirements related to eInvoice Data in accounting systems, including reporting, presentation, audit, analysis etc. as well as the determination of applicable law and jurisdictions for invoices, and the country of establishment of the User Organization's legal entity.

4.3 Customer is solely responsible for responding to inquiries, audits, or requests from tax authorities. Sovos will provide commercially reasonable cooperation to enable Customer to meet such obligations, subject to additional fees if applicable.

5 **SUBCONTRACTING.** Sovos may engage affiliates or third-party service providers to perform obligations under this Data Sheet, provided that Sovos remains responsible for their performance.

6 **CHANGES.** Sovos may, from time to time and in its sole discretion, make changes to this document or the terms and conditions set forth herein, provided however, in no event shall Sovos make any changes that will degrade the products or services applicable to this Data Sheet without prior written notice to Customer. When Sovos makes changes hereto which do not degrade the products or services applicable to this Data Sheet, Sovos will provide notice as appropriate under the circumstances, e.g., by displaying a notice within the applicable Sovos products or services, by updating the Data Sheet located at <https://sovos.com/customer-legal-data-sheets/> or by sending Customer an email.

7 **TERMS AND CONDITIONS.** Customer's execution of an applicable Order Form for the products applicable to this Data Sheet signifies Customer's agreement to the terms and conditions in this Data Sheet and its acknowledgment that the Software is provided under and is governed by such applicable Order Form and the separate written agreement between the parties that expressly governs Sovos' delivery of Software and Services (the "Governing Agreement").

8 **DEFINED TERMS.** Except as defined herein or otherwise required by the context herein, all defined terms used in this Data Sheet have the meaning set forth in the Governing Agreement. This document constitutes a Data Sheet as defined in the Governing Agreement.

SOVOS MAKES NO WARRANTIES, EXPRESS OR IMPLIED, IN THIS DOCUMENT.