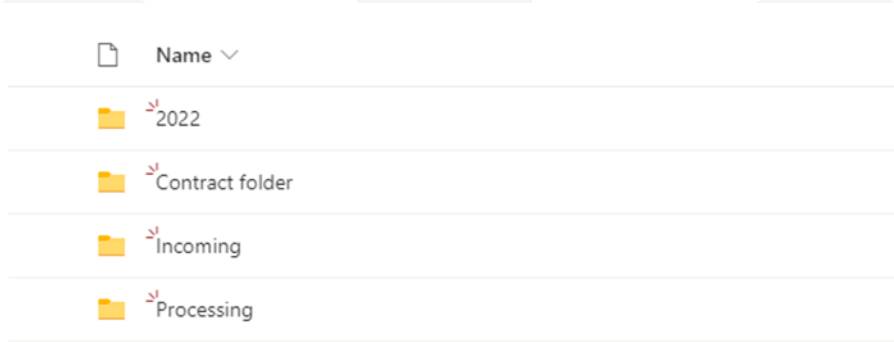
Additional information about link sent to OneDrive

We shared the folders with you a while ago and you should have received an email with a link. After opening this link, you will most likely be asked for a password, which should also be sent to your email.

If you are unable to sign in to Microsoft's OneDrive service, you should contact Microsoft.

If everything went as expected, you will see the folders that were shared.

The folder structure looks like this:



All folders except the **Incoming** folder are set to "read-only", meaning that their contents can only be viewed. The **Incoming** folder is the only folder in which you can add, edit, and delete documents. If necessary, you can also create new subfolders within it if that is effective for you.

If you do not have the right to write to the **Incoming** folder, please contact the ACREDOS employee who is in contact with you.

The formats of saved documents are described in point 2.

The process is as follows: you upload the documents to the **Incoming** folder, from where ACREDOS staff will move them to the **Processing** folder. This is a confirmation for you that we have recorded the transfer of the documents.

From the **Processing** folder, documents will be further sorted into appropriate folders according to the nature of the individual documents. This structure corresponds to the standard format of the saved documents.

Transfer of Documents

1. Uploading documents by the 5th day of the following month

1.1 VAT payer

Documents with an issue date in a given month and saved by the client in the folder Client Name \ **Incoming** by the 5th day of the following month (unless the contract specifies a different deadline) will be saved in the folder Client Name \ **Processing** \ MM (this way for each month) with the understanding that they will be posted or processed in the following month by the deadline according to the contract (1-25th day of the following month).

Documents submitted by the client later (i.e. generally after the 5th day of the following month) will be booked or processed the following month or an increase in price for "urgent" processing after the deadline for submitting documents will be agreed with the client.

1.2 VAT non-payer

Documents saved by the client in the folder Client Name \ **Incoming** by the end of January (unless otherwise specified in the contract) will be saved in the folder Client Name \ **Processing**, and will be booked or processed by the deadline for filing the corporate income tax return.

2. Instructions for storing accounting documents

2.1 Uploading documents

Within the agreed price, it is necessary to save documents in a standard format according to point 2.2. Documents saved in a different format will also be processed, however, in such a case, ACREDOS reserves the right to invoice time according to point 5.7 of the GTC in addition to the agreed flat rate.

2.2 Format for standard document processing

The documents need to be saved in the required format below for standard processing. Let's assume your company abbreviation is "YCOM", the relevant document has a taxable supply date of March 25, 2022 and was issued to/from Microsoft.

• Accounts Payable / Invoice or debit note	YCOM_AP_ 220325_Microsoft
• Prepayments / Payments made	YCOM_CP_ 220325_Microsoft
• Accounts Receivable / Invoice or credit note issued	YCOM_AR_ 220325_Microsoft
• Advance Payment / Payment notice	YCOM_CR_ 220325_Microsoft
• Petty cash - income	YCOM_PCI_ 220325_Microsoft
• Petty cash - expenditures	YCOM_PCE_ 220325_Microsoft
• Salary statements	YCOM_SS_ 220325
• Bank statements	YCOM_name of bank_currency_2203
• Other bills	YCOM_OB_ 220325_Microsoft
• Contract folder – suppliers	YCOM_CF_AP_description
• Contract folder – customers	YCOM_CF_AR_description

If the client has a reduced right to VAT deduction, it is necessary to divide the received documents in the **Incoming** folder into three separate subfolders, as follows:

- **Uncertain** (documents that are related to the exempt supply made and also the supply that is subject to VAT)
- **VAT – Exempt** (documents that are related only to the exempt supply)
- **VAT – Taxable** (documents that are related only to the supply that is subject to VAT)

3 Issued invoices

3.1 Issuing invoices based on information from the client

If the client requests the issuance of invoices, it is necessary to upload the information for invoice to the **Incoming** folder, or send us an email containing the following:

- Customer (including company ID and VAT number)
- Amount excluding VAT (including currency identification)
- Invoice due date
- Date of taxable event
- Text to be included on the invoice
- Bank account designated for invoice payment

3.2 Issuing invoices by the client

If the client issues invoices on their own, they are obliged to upload these invoices to the **Incoming** folder like other documents. In the event that invoices are issued incorrectly, the client will be asked to correct them. The time spent on resolving and communicating about adjustments or corrections will be charged to the client according to the valid price list.