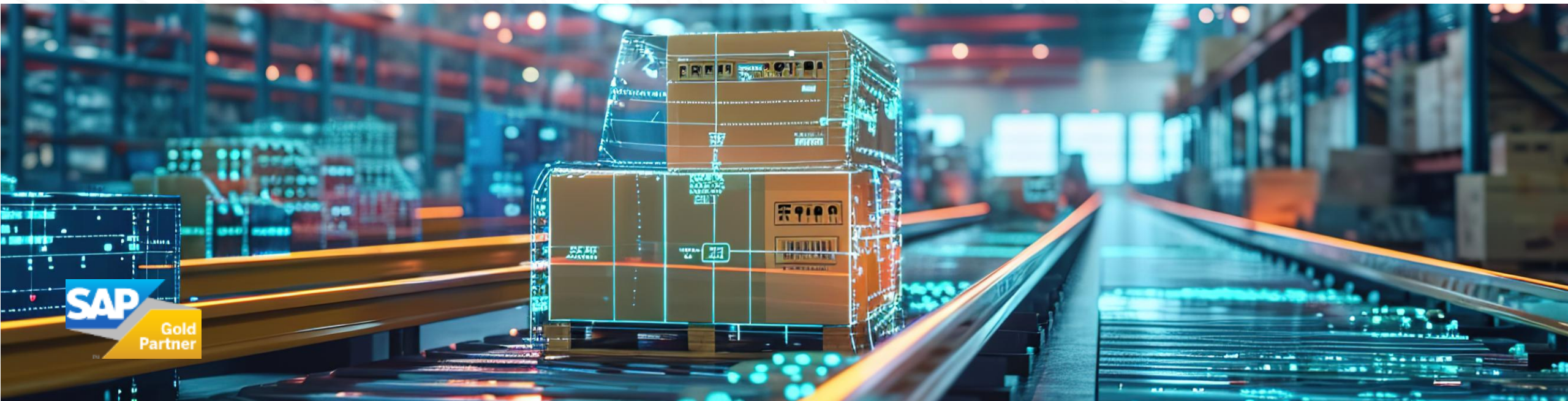


Protect Cash Flow and Avoid Penalties with a Unified Global E-Invoicing Compliance Model in SAP





About Nick

- **Practice Manager** focused on **SAP Invoice-to-Pay** and **e-invoicing** strategy
- **20+ years SAP experience** across finance and compliance transformation
- Advisor to global finance and tax leaders on **e-invoicing mandates**
- Leads SAP programs aligning **AP, AR, tax, and compliance**
- Focused on **reducing regulatory risk, protecting working capital, and enabling global scale**



About Optima

2009
Founded



**Woman-
Owned
Business**
Certified



**US, Mexico
& Spain**
Offices



50+
Global
Consultants



150+
Clients



80%
Large
Enterprises



20+
Industries



500+
Projects



Lines of Business

Spend Management

Content Management

AMS and Support



Solutions Ecosystem



SAP Ariba  **opentext™**

SAP Fieldglass 

 **taulia**

Invoicing Has Changed

- **Mandates are expanding rapidly**
- Invoicing now **requires structured data** (e-invoice) transmission
- Many countries require **real-time reporting**



E-Invoicing: From Business Efficiency to Mandatory Compliance

In the past

- Optional
- Digitalize business processes
- Increase efficiency

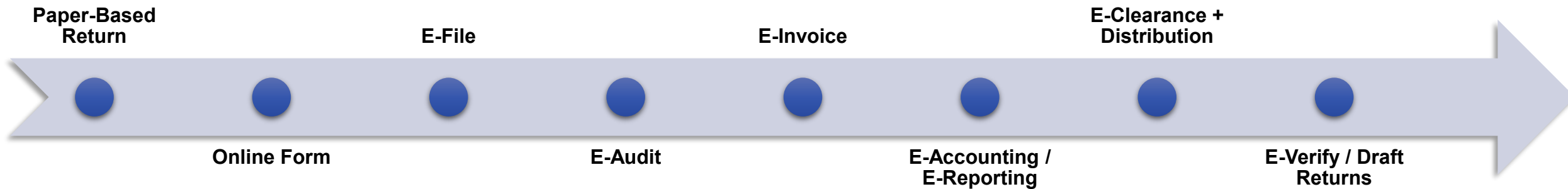
Today

- Mandatory legal obligations
- Invoices in predefined format
- Continuous transaction controls

7 out of 10 top GDP countries have or are planning to introduce mandatory e-invoices.

Poll

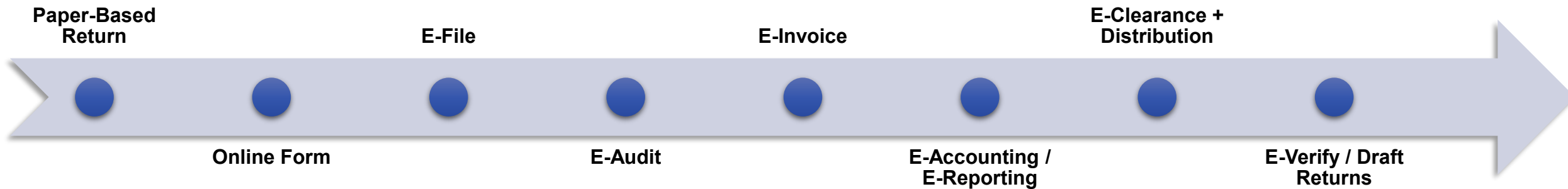
Finance Moving From Post-Audit to Real-Time Enforcement



Mandated Wave Is Structural, Not Temporary



Finance Moving From Post-Audit to Real-Time Enforcement



Invoicing

- **No Longer About Just Sending PDFs Faster**
- The Invoice Is **No Longer a Document It's a Compliance Checkpoint**
- **Failure** isn't just a tax penalty. **it can stop payment.**

Reporting

- Digital reporting required across EU **80+ countries live** and expanding to 50+
- Governments are moving to **Continuous Transaction Controls (CTC)**
- **Real-time validation** replacing post-audit enforcement

Mandate Implementation

- Government Viewpoint

“...the structured electronic invoice is the only legally compliant invoice.”

- Reference www.belgium.be

“... [taxpayers] must report e-invoices within 30 days, and if reported beyond the limit the system restricts IRN generation and indicates the invoice cannot be processed.”

- Reference <https://www.gst.gov.in/>

- Enforcement is increasing

Belgium:

€1,500 for the 1st offence
€3,000 for a 2nd offence
€5,000 for following non-compliance instances.

Brazil:

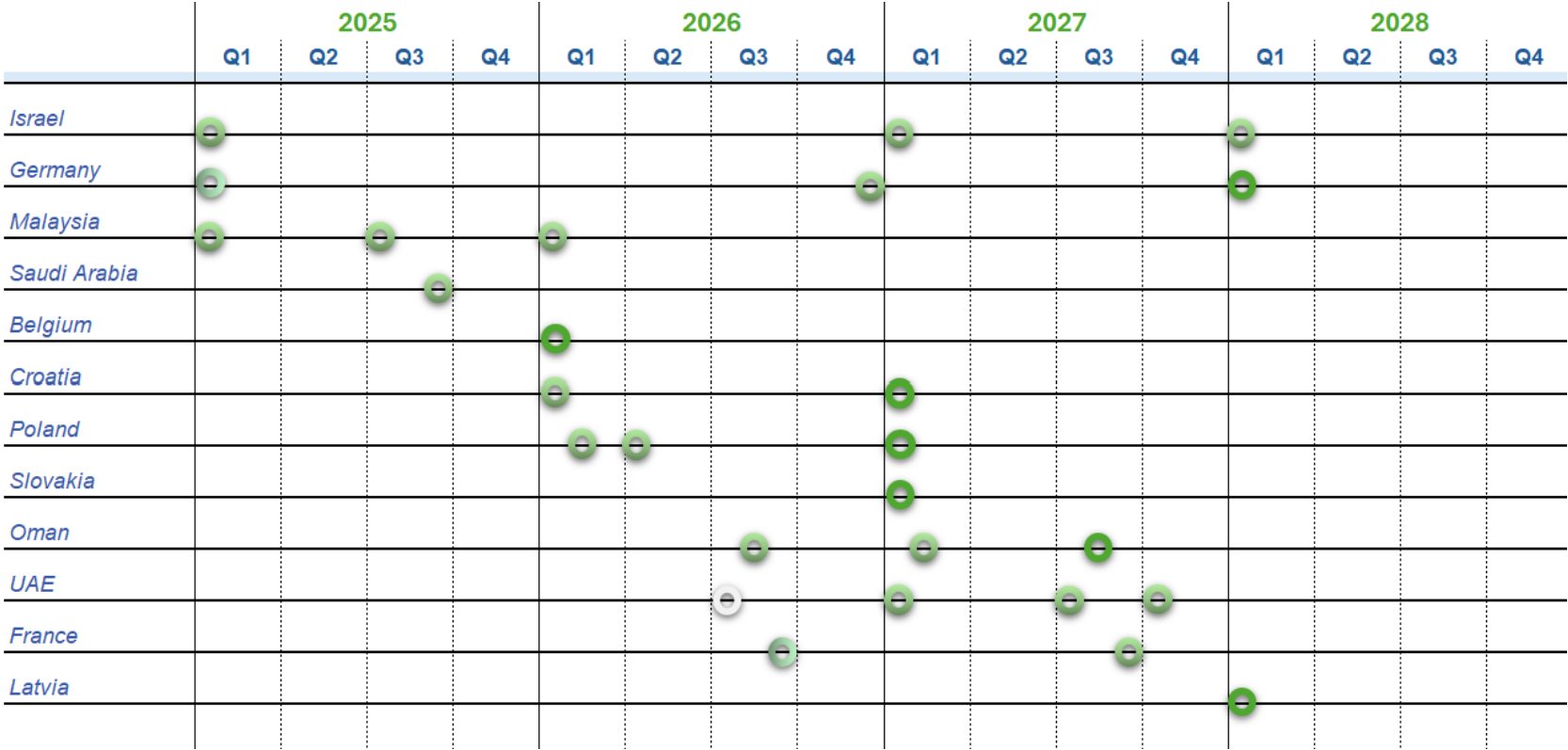
Businesses can be fined up to 100% of the invoice value/transaction price for failing to issue a compliant electronic invoice

United Arab Emirates (UAE):

5,000 AED per month for failing to implement the e-invoicing system

A Practical Glimpse at 2026 and Beyond

Global Timeline Narrative



** Regional mandates change frequently. Consult with government authorities to confirm region-specific requirements at any given moment.



Risky Business

Non-compliance = major risk

Financial Exposure

- Financial penalties for non-compliance
- Threat to financial control

Cash Flow Disruption

- Invoice rejection
- Clearance delays
- Disrupted payments

Operational Issues

- Threat to continuity
- Operational fire drills
- Chaos and disorganization

Fragmented Compliance

Many organizations rely on:

- Country-by-country fixes
- Manual workarounds
- Siloed AP, AR, and tax teams
- Limited visibility across regions



Turning Compliance Into Advantage

Value Levers

- Reduced Days Sales Outstanding
- Faster processing
- Real-time visibility
- Fewer disputes
- Discount capture



Making it Work

Target State: A Unified Global E-Invoicing Operating Model



Governance

Defined ownership +
standards



Exception Handling

Controlled workflows,
SLA's, transparency



Scalable Foundation

Repeatable country
onboarding +
scalable execution

SAP's Core Tools to Take Advantage of This Opportunity

SAP Document and Reporting Compliance (DRC)

- Native SAP platform that **automates global e-invoicing and statutory reporting** while continuously adapting to changing regulatory mandates.

SAP Invoice Management by OpenText or SAP Ariba Invoicing (formerly CIM)

- Industry-leading SAP-embedded solution that **automates invoice capture, validation, exceptions, and approval workflows** to dramatically accelerate accounts payable processing.

SAP Business Network

- The **world's largest B2B commerce network** enabling real-time digital collaboration between buyers and suppliers across the procure-to-pay lifecycle.

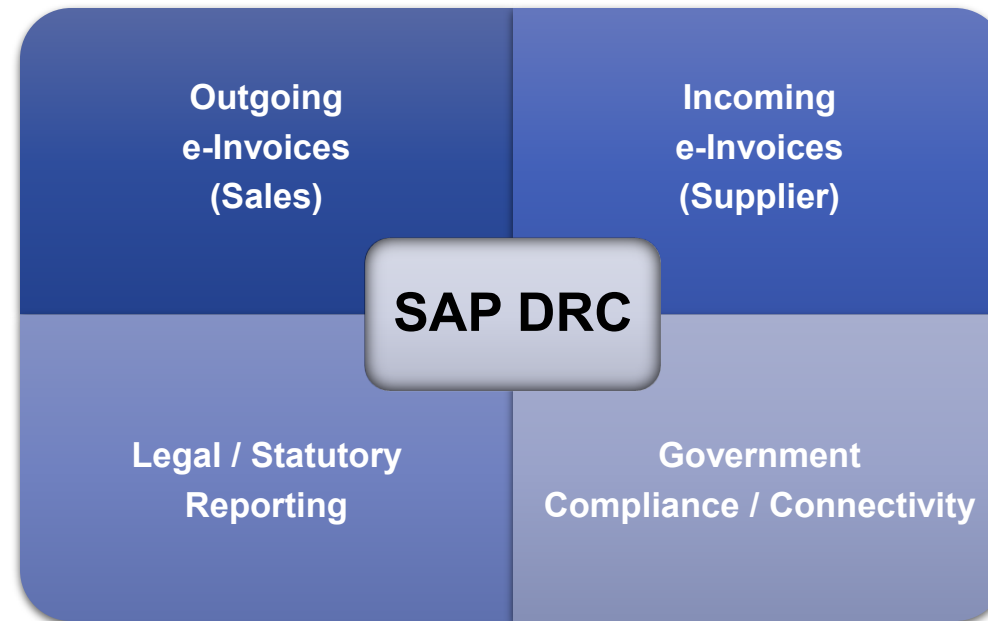
Best Practice Toolset

SAP Document & Reporting Compliance

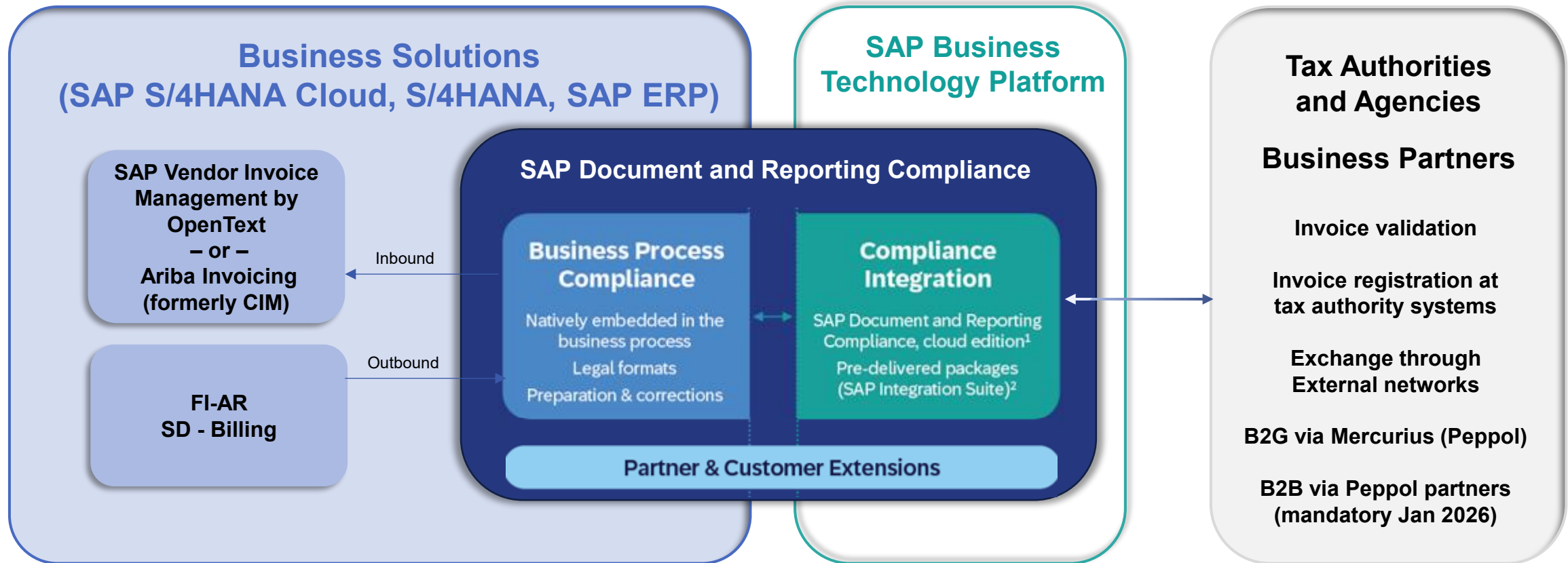
SAP Invoice Management by OpenText
- or -
SAP Ariba Invoicing

SAP Business Network

Core Features of SAP DRC

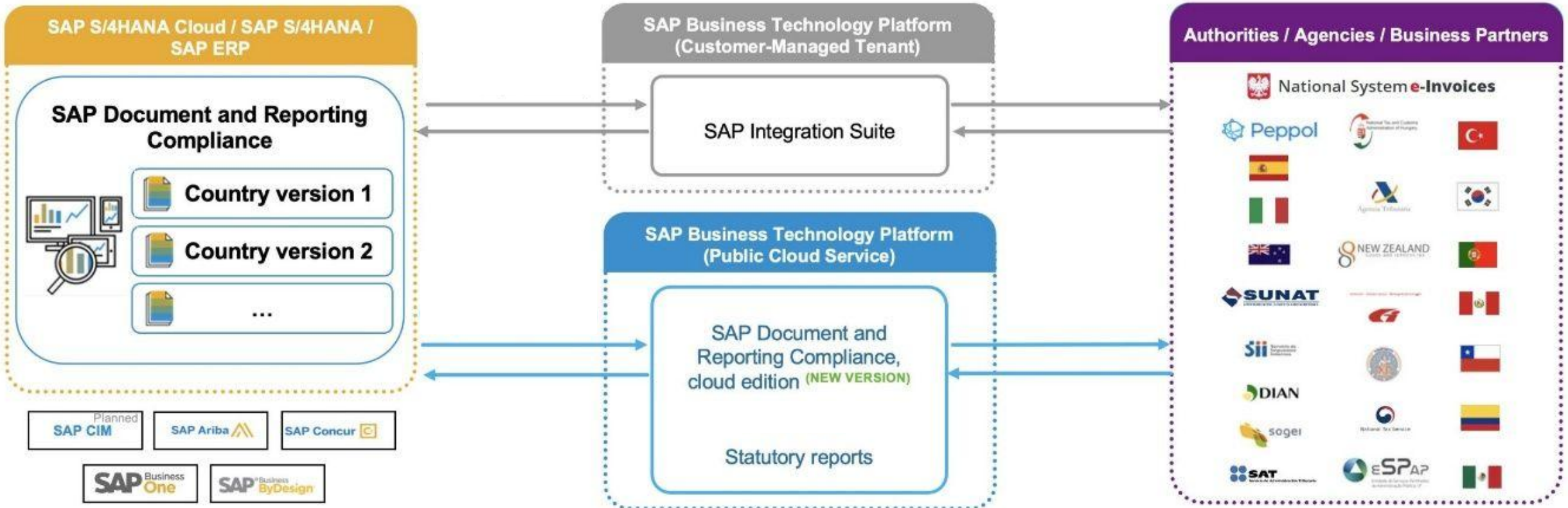


SAP's Solution for Enabling Compliance



- **Outbound:** FI-AR / SD → DRC → Tax Authority / Agencies
- **Inbound:** Supplier → Tax Authority / Agency → DRC → VIM

High-Level Process Flow



What Top Teams Do Differently

Proactive vs. Reactive - Three Layers of Sustainable Compliance

Visibility Layer

- Central monitoring
- Compliance calendar
- Real-time status tracking

Control Layer

- Standardized Governance
- Structured Exception Management
- Anchoring compliance inside SAP
- Correction handling
- Audit traceability

Connectivity Layer

- Peppol + local authorities
- Authorized last-mile providers where required

Key Takeaways

- Global E-Invoicing mandates are a growing financial and operational risk
- Aligning AP, AR, and compliance improves visibility and readiness
- A unified SAP-based model enables scalability and control



Ready to reduce risk and protect cash flow?

- Optima can help you assess your current SAP landscape, prioritize high-risk countries, and define a scalable operating model using SAP Document and Reporting Compliance.
- Request a **Global E-Invoice Mandate Impact Scan** today!



Questions?





Thank you



Nick D'Ambrosio

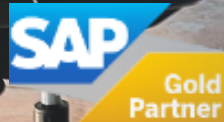
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