

LEGAL INVOICE REQUIREMENTS

- Date of invoice
- Unique invoice number
- Full name and address of supplier
- Chamber of Commerce / Trade Register number (if applicable)
- Full name and address of LichtBlick entity
- Clear description of the nature and quantity of goods or services supplied
- Date of delivery of the goods or services
- Bank account number to be used to make the payment of the amount due. For all domestic and European payments, it is mandatory to mention the International Bank Account Number (IBAN) on the invoice.

ADDITIONAL LEGAL INVOICE REQUIREMENTS REGARDING VALUE ADDED TAX (VAT)

- Detailed price list of all materials, products or services to be invoiced, excluding VAT and discounts (if applicable)
- Unit price multiplied by quantity
- Total of all invoiced materials, products, and services, excluding VAT and discounts (if applicable).
- VAT rate applied and VAT amount due.
- Total of the two items above
- Tax Number or VAT ID (if applicable) of the contractor
- If there is a VAT exemption or an intra-community supply, this must be stated on the invoice.
- In case of a shift of the tax liability due to reversed charge, this must be explicitly stated on the invoice.
- In case reversed charge to the buyer applies or an intra-community supply or service, the customer's VAT-ID-number must be shown on the invoice.
- In case of a delivery or service rendered to an address that is not a German and registered company headquarters and the invoice is addressed to a German and registered company headquarters, the deviating place of delivery or service must be stated on the invoice.
- Please ensure that both the VAT requirements (§14 German VAT Act) and the provisions for construction withholding tax (§§48 ff. German Income Tax Act) are considered.

ADDITIONAL REQUIREMENTS BY LICHTBLICK GROUP

- Include the Purchase order number on the invoice; In case of a service order, please also include this number on the invoice. The LichtBlick contact person can provide this information.
- If purchase orders consist of multiple order items, the invoice needs to refer to the relevant purchase order items.
- If the Purchase order contains materials or services that are invoiced multiple times, this must be noted on the invoice.
- Incorrect invoices that are to be offset with a credit note must be settled with a credit note for the entire invoice volume. This credit note must include the original invoice number.

- The name of the contact person of LichtBlick must be shown on the invoice.
- In case no purchase order number is provided, mention cost center, project number or internal order number on the invoice.

ADDITIONAL REQUIREMENTS FOR PROGRESS PAYMENT OR PARTIAL INVOICES

- The term progress payment invoice or partial invoice must be stated on the invoice.
- A consecutive numbering must be provided, and it must be clearly indicated how many interim invoices are being invoiced and, if applicable, how many are still to be issued
- The period or time at which the service you are now invoicing was provided must also be stated on the invoice. If you will only provide the service in the future, the expected delivery date must be included on the invoice.

Progress payment Invoice

Definition:

An invoice issued based on an agreed payment plan or project progress before the entire work has been completed.

Characteristics:

The work has not yet been fully completed. It is an advance payment for the subsequent final invoice.

The interim payments are not billed individually but are offset against the final invoice.

Partial Invoice

Definition:

An invoice for a completed portion of the overall service.

Characteristics:

The partial service is completed and verifiable.

The invoice is final for this portion.

It is not included in the final invoice but remains as a separate invoice.

PLEASE NOTE:

If the invoice does not comply with these requirements, it will not be processed by LichtBlick Group, and the invoice will be returned to the sender.

Digital invoice processing

LichtBlick group requires all vendors to submit invoices through the Ariba platform for purchase orders received through the SAP Ariba portal unless they are specifically exempted by procurement. This will ensure smooth payment of your invoice in adherence with our invoicing requirements. As part of our commitment to sustainable energy and our mission, 'sustainable energy for everyone', we strongly require receiving invoices through the SAP Ariba platform. By processing invoices electronically, we align with our sustainability goals and ensure efficient handling of all billing matters.

For more information, please visit the Eneco website [Eneco.com/suppliers](https://www.eneco.com/suppliers), where we have information and instructions regarding SAP Ariba and additional information regarding policies.