



## HELLA Group invoice requirements

### 1. Invoicing and Payment

#### 1.1

Seller must submit an invoice. The original invoice must be sent to the department for incoming invoices for Buyer or (if designated in the order) to the billing address of Buyer:

**Hella Aglaia Mobile Vision GmbH  
Ullsteinstraße 140  
Berlin, 12109, Germany**

Upon request from Buyer, the invoices shall be submitted electronically (e-invoicing).

#### 1.2 Form and Content of the Invoices

The invoices shall correspond to the respective country's national legislation, particularly in terms of tax-based requirements. The invoice shall contain the following information at minimum.

- Sequential and unique invoice number
- Invoice date
- Specification of the contracting partners:
  - Complete company name and complete address of the registered corporate office for Seller
  - The value-added tax ID number of Seller (if Seller has its company head office in the European Union or makes deliveries from there for tax purposes), or—if permitted—the national tax ID number
  - Complete company name and complete address of the registered corporate office for Buyer
  - The value-added tax ID number for Buyer as specified in the order
- Currency
- Applicable value-added tax rate
- Amounts broken down by value-added tax rates (also if applicable based on the country of payment of tax: specification of the respective amounts in local currency and conversion rate)
  - The value-added tax amount apportionable to the all-inclusive price
  - Overall net invoice amount without value-added tax
  - Total payment amount
- Each reduction in price coordinated in advance, as long as it has not already been taken into account in the price; a lower amount of value-added tax must be declared
- Note on tax exemptions or transfer of tax liability to the customer; a statistical commodity code relevant to the value-added tax (customs tariff number) must be specified
- Description of goods or services (amount, unit of measure, type)
- Point of delivery or location of the object sold if there is no delivery
- Date of supply of delivery or service
- For down payments/advance payments: Time of receipt of payment

Please find below additional commercial requirements the invoice needs to comply with:

- Item number of Buyer
- Purchase order number of Buyer
- Delivery note number of Seller
- If returning a previous delivery of Buyer: Delivery note number of Seller for the previous delivery

**1.3** Each amendment to (a) payee, (b) invoicing party or (c) order recipient requires previous written approval from Buyer. Any amendment to the distribution channel or calculation



method from the origin of the goods to Buyer must be shown to Buyer in advance. Costs incurred by Buyer due to the failure to observe requirements in accordance with this item 7.3 shall be borne by Seller.

## **2. Customs, Origin, Export Control and Security on the Supply Chain**

**2.1** For customs purposes, Seller shall attach a commercial invoice to the shipping documents in English and in duplicate. Each deviation from this is permissible only after previous written approval of Buyer.

In the case of deliveries subject to the payment of duties, the following must also be indicated in the invoice (each separately):

- Costs not included in the price (e.g. fees, broker commissions, license costs, costs for production resources, provisions of Buyer);
- Costs included in the price (e.g. assembly and freight costs);
- The value of repair services after material and labor costs.

A value specification with the note "For Customs Purposes Only" is required for deliveries free of charge as well. The reason for the free delivery must be specified on the invoice or delivery note (e.g. free sample shipment).

If, for imports or exports, additional official documents are required for proper use of the delivery items, Seller shall be obligated to procure and provide these documents to Buyer immediately at the expense of Seller.

**2.2** Seller shall be obligated to officially inform Buyer about the goods Buyer has purchased, particularly in regards to their non-preferential and preferential origin by providing the origin data in written form (e.g. European Union (EU): long-term supplier declaration in accordance with regulation (EC) No. 1207/2001 or US: CBP Form 434 (NAFTA declaration of origin) within a period of fourteen (14) days starting at the receipt of the request letter. In the case of an initial shipment, the origin data must be disclosed in writing at the time of the first delivery at the latest. The written form requires the signature of an authorized representative of Seller.

Changes in the origin of the goods must be shown to Buyer in writing immediately.

If Seller supplies goods that can experience preferential treatment in the country of import, Seller must include a relevant certificate of origin with the delivery (e.g. Form A, EUR 1). This proof is required for any delivery of this kind.

If proof of origin is required due to different local import regulations in the country of import, Seller must provide this to Buyer.

**2.3** Seller must support Buyer with all tools required for reducing or minimizing the payment obligations of Buyer with respect to customs. At the request of Buyer, Seller—in close coordination with Buyer, particularly in the EU—shall be obligated to implement custom procedures with economic significance in accordance with Art. 84 of regulation (EEC) No. 2913/92 (Customs Code) or submit affidavits in accordance with third-country customs law.

**2.4** For all questions and instructions that arise within the context of customs and declarations of origin, Seller shall contact the responsible customs department of Buyer. If not agreed upon otherwise, the customs clearance is carried out by Buyer. If Seller carries out customs clearance without the previous written consent of Buyer, Seller must bear the costs incurred through this process itself.

**2.5** Seller shall guarantee supply chain security and observe the corresponding legal requirements. At the request of Buyer, Seller shall be obligated to provide appropriate supporting documents, such as through certificates or declarations (e.g. AEO security declarations, declarations within the framework of C-TPAT or similar programs), support Buyer within the framework of government agency audits and ensure diligence comparable to its business partners.



**2.6** Seller must notify Buyer of potential export limitations with respect to the goods and production resources that apply in the country of manufacture and/or supply location. Seller must notify Buyer if the goods and production resources are subject to export/re-export approval in accordance with US law/US regulations. If Seller is based in the European Union, Seller must notify Buyer of existing obligations to obtain a permit for goods with double intended applications (dual-use goods) and armaments in accordance with the European export limitations and their national implementations. In addition, Seller shall notify Buyer about the major classification numbers (e.g. the ECCN- Export Control Classification Number for US products, the "AL numbers" listed in the German commerce control list, etc.) and about possible exemption permits for goods and production resources. This information shall be addressed directly to Hella KGaA Hueck & Co., Central Foreign Trade & Export Control. At the request of Seller, Buyer shall provide Seller with a declaration/notification.