Foreword

We are committed to improving the quality and efficiency of the invoice processing process both in the interest of our business partners and in our own interest. We therefore ask for your assistance in ensuring that our invoice processing is as efficient and fast as possible.

In the following, we have compiled relevant information for you about the invoice receipt process at SICK in Germany and the various options available to you as a business partner. The required invoice quality together with the choice of the invoice receipt channel has a significant influence on the efficient processing and settlement of your invoices.

The following information has been prepared with the greatest possible care. Laws are subject to continuous changes, so the information provided is no substitute for tax advice. Likewise, no liability is assumed for its correctness.

Mandatory sales tax information (Germany)

In order not to jeopardize the deduction of input tax in Germany, it must be ensured that an incoming invoice in which German VAT is shown contains the mandatory details listed in Section 14 (4) of the German Turnover Tax Act (UStG).

Detailed list of mandatory information:

1. full name and address of the supplier and the recipient of the service*;

2. tax number or VAT identification number (UStID) of the performing entrepreneur;

3. invoice/issue date;

4. consecutive and unique invoice number;

5. quantity and type (customary designation) of the goods supplied or the scope and nature of other performance (performance description). The service description must allow for a clear and easily verifiable determination of the service components (type and quantity). For this purpose, reference can also be made to further documents if these are clearly designated in the invoice. Ideally, these should be attached to the invoice as an annex and the invoice should refer to the annex.

6. time of delivery or other service (delivery/service date); the indication of the calendar month is sufficient. If the date of delivery/service corresponds to the invoice date, a note such as "date of service corresponds to invoice date" is sufficient.

7. the remuneration for the delivery or other service, broken down according to tax rates and individual tax exemptions;

8. any reduction of the remuneration agreed in advance (e.g. bonuses, discounts, rebates), unless already included in the remuneration. It is sufficient to refer to a bonus agreement agreed, for example, in a purchase contract or to add "x% discount for payment by ...".

9. the applicable tax rate and the amount of tax payable on the payment or, in the case of a tax exemption, the reason for the exemption.

In addition, the following special cases shall be considered in particular:

Invoices for advance payments and down payments:

Invoices for advance payments or down payments with VAT shown allow for the deduction of input tax at the time of payment if a proper invoice is available (cf. the explanations above). The designation of the invoice is not important. For example, the invoice may also be designated as a "pro forma invoice".

However, the following special features must be taken into account in addition to the general compulsory invoice details.

1. It must be made clear that a service that has not yet been performed is being invoiced.

   This can be done, for example, by expressly referring to the advance payment/advance payment or by indicating an expected delivery/service date. 2.

2. If the date of receipt of the (partial) payment is fixed at the time of invoicing and this does not correspond to the invoice date, the corresponding date must be stated.

3. If a final invoice is issued, the partial charges received and invoiced prior to the performance of the supply or other service and the tax amounts attributable to them shall be deducted.

Credit note procedure:

If the invoice is issued using the credit memo procedure, i.e. a credit note issued by the recipient of the service replaces the invoice issued by the service provider, the term "credit note" is required.

The "credit note" referred to here must be distinguished from a credit note in the sense of a reversal of an invoice. In the case of the "credit note" referred to here, the invoice of the service provider is issued by the service recipient, so to speak, and is therefore referred to as a "credit note" and replaced by it.

Mandatory VAT information (EU foreign countries / third countries)

The above (German) mandatory invoice information may need to be supplemented by country-specific, local mandatory information for invoices from foreign suppliers. In case of doubt, please contact your tax advisor.

Full name and correct billing addresses

Headquarter SICK AG:

- Erwin-Sick-Straße 1 | 79183 Waldkirch

Company locations SICK AG:

- Gerbermatte 1 | 79183 Buchholz
- Dürrheimer Str. 36 | 78166 Donaueschingen
- Zollhallenstr. 13 | 79106 Freiburg
- Industriestraße 36 | 79194 Gundelfingen
- Merkurring 20 | 22143 Hamburg
- Abrichstr. 4 | 79108 Hochdorf
- Im Vogelsand 6 | 76131 Karlsruhe
- Gisela-Sick-Str. 1 | 79276 Reute
- SIA Campus | Schwarzwaldstraße 52 | 79183 Waldkirch

SICK Vertriebs-GmbH:

- Willstätterstrasse 30 | 40549 Düsseldorf

Sales tax registrations

In the following list you will find information on the VAT registrations of the German SICK companies (as of March 2022):

Country	SICK AG	SICK Vertriebs-GmbH
Deutschland	DE141989858	DE814154180
Belgien	BE0705954815	
Großbritannien	GB225586004	GB227462311
Schweiz		CHE-201.153.133 MWST

Dokument XXX

Invoice receipt possibilities

In order to ensure fast and smooth processing, invoices and credit notes should always be submitted electronically. To submit the documents, you can choose the most efficient input channel from those listed below. It is important here that you use only one input channel to avoid duplicate invoicing.

If there is a need for a credit note to accompany your invoice, this must also be submitted electronically in the same way as the invoice is submitted to us.

The following invoice receipt channels are available to you:

Electronic Data Transmission:

A separate agreement must be concluded prior to the transmission of electronic invoices.

Invoices can then be entered via the SICK Procurement Portal (Web EDI) or transmitted via interface (EDI).

PDF:

Please note that only system-generated PDF files (created from ERP, Word, Excel) ensure proper and optimal processing. Scanned invoices do not represent original invoices; moreover, they usually cannot be read out and processed automatically without errors.

Please send us the invoice/credit note to one of our central e-mail addresses:

- Invoices/credit notes for SICK AG to pdf-invoices.ag@sick.de
- Invoices/credit notes for SICK Vertriebs-GmbH to pdf-invoices.svd@sick.de

Sending to e-mail addresses of SICK employees or support e-mail addresses is **not permitted**.

There are the following requirements for your invoices/credit notes:

- Dispatch only in PDF format.
- Each invoice/credit note must be sent in a separate email.
- Additional documents (attachments to the invoice/credit note) must be added as a separate PDF file in the e-mail. The filename must begin with "Attachment...".

The agreed payment period begins with our receipt of the e-mail. Existing previous contractual regulations regarding invoice form, invoice receipt and due date are hereby supplemented.

Postal:

In justified exceptional cases, the invoice can also be sent by post. However, these exceptional cases must be clarified in advance with SICK's financial accounting department. Otherwise, the paper invoice will not be accepted and processed.

Reminders

Reminders should be sent only by electronic transmission to the following e-mail address: pdf-reminder@sick.de.

SICK-specific requirements for invoices with / without purchase order reference

Invoices with purchase order reference

The requirements listed here must be observed and applied in addition to the above-mentioned, sales tax requirements for invoices with purchase order reference.

Requirement:

- Indication of the purchase order document (purchase order or scheduling agreement number).
- Indication of the purchase order item number
- Indication of your supplier number
- Indication of data relevant under customs law for the invoice item (country of origin, export control numbers, statistical commodity code).

Restrictions:

- Handwritten information on invoices is not permitted.
- Invoicing of a maximum of one purchase order and one delivery bill per invoice, in order to ensure rapid release and payment.
- As few invoice items as possible on one invoice in order to be able to guarantee rapid release and payment.
- Invoicing of lump sums is only permitted by type **

* Only applies to the invoicing of items with a material number.

** Flat rates are only permitted by type. These may not consist of several services (e.g. conference flat rate consisting of rental and entertainment costs). Consequently, lump sums must be shown and invoiced separately according to type (e.g. rental lump sum, entertainment lump sum).

Invoices without purchase order reference

The requirements listed here must be observed and applied in addition to the VAT requirements listed above for invoices without a purchase order reference.

- The complete first and last name of the purchaser of SICK must be present on the invoice.
- Maximum 5 invoice items on one invoice
- Specification of your supplier number (if known)
- Invoicing of lump sums is only allowed by type *.
- Handwritten information on the invoice is not permitted
- Indication of the current bank details of the supplier
- Indication of data relevant under customs law for the invoice item (country of origin, export control numbers, statistical commodity code)

* Flat rates are only permissible by type. They may not consist of several services (e.g. conference lump sum consisting of rental and entertainment costs). Consequently, lump sums must be shown and accounted for separately according to type (e.g. rental lump sum, entertainment lump sum).

Freight invoices

- Invoices must contain a SICK transport or/and delivery note number
- Transactions with tax-exempt and taxable portions must be invoiced / split separately according to tax type
- All costs must be listed clearly and separately from each other. Lump sums will not be accepted if they have not been agreed upon