

Information sheet concerning the contractual requirements for invoices issued to E.ON companies

Please note that your invoice must fulfill all relevant VAT requirements and contain all mandatory information specified by the German Value Added Tax Act (§§ 14, 14a UStG).

To enable a smooth and timely processing of your invoice, please ensure that the following additional information is included in your invoice respectively attached to the document:

- Name of the E.ON contact person or of the requester
- The SAP purchase order number (for invoices with purchase order reference)
- As an alternative, the low value order form as attachment to the invoice (for purchases up to a value of € 1,000¹⁾)
- If neither a purchase order number nor a low value order form is available: additional account assignment information, such as cost center or project number
- Performance record as attachment to the invoice (if required via purchase order)

Within the E.ON group a low value order form has been introduced. Based on this, all employees are permitted to purchase goods and/or services, which are not covered by a catalogue or a framework contract and which are below the value of € 1,000¹⁾, without the involvement of procurement. **If your invoice is based on a low value order form**, the filled and signed low value order form has to be sent together with the invoice to the postal address. The filled and signed low value order form was handed over to you by the requester.

Please contact your E.ON contact person, in case there is no low value order form or SAP purchase order number and additional account assignment information, such as a cost center or project number.

A purchase **without any purchase order reference or without a low value order form** is permitted only in exceptional cases. Invoices that are not covered by these exceptions and that contain no purchase order number or low value order form will be rejected by us.

¹⁾ for E.ON Climate & Renewables GmbH and international E.ON companies there might be different thresholds applied