Invoicing manual
for suppliers of Slovenské elektrárne, a.s.

The purpose of this document is to provide an overview of invoicing requirements and rules of Slovenské elektrárne, a.s. (“**SE**”), compliance with which will facilitate and streamline the processing and payment of invoices. The information contained herein is intended to assist you in the proper issuance of invoices for the performance rendered to SE.

All binding contractual obligations are set out in your respective contractual documentation.

1. Invoice particulars

All invoices issued by Suppliers to SE must meet the fundamental requirements necessary for their proper registration, processing, and timely payment. The basis for issuing an invoice, and its integral part, is a detailed inventory of the performed performance, prepared in the form stipulated under the Contract (e.g., Milestone Certificate, Acceptance Certificate).

> **NOTICE: If an invoice does not contain the data or particulars required under the Contract, SE may return it to the Supplier for correction without making any payment and shall state the reason for its return. In such case, the due period shall not run. SE shall not include the returned invoice in their accounting and tax records. The due date period shall start to run on the date of delivery of the corrected invoice that meets the requirements of the Contract.**

Mandatory particulars required by Slovak legislation (Act No. 431/2002 Coll. on Accounting and Act No. 222/2004 Coll. on Value Added Tax) and by SE internal rules include, in particular, the following data:

(i) **Supplier details** (issuer of the invoice): business name, registered seat or place of business, company ID number, tax identification number, designation of the bank and the Supplier’s bank account number, signature of the representative authorized to act on behalf of the Supplier; if the Supplier is a VAT payer, also the VAT identification number.

(ii) **Customer details** (SE): Slovenské elektrárne, Pribinova 40, 811 09 Bratislava - mestská časť Ružinov, Company ID No. (IČO): 35 829 052, Tax ID No. (DIČ): 2020261353, VAT ID No. (IČ DPH): SK2020261353, invoice delivery address pursuant to section 2 of this manual. For services or deliveries rendered to the SE branch, the Supplier is required to issue a separate invoice that also includes the relevant VAT identification number assigned to the respective SE branch.

(iii) **Invoice identification**: document designation (invoice, credit note, advance invoice, or invoice for received payment), invoice number, invoice issue date, invoice due date; in the case of a credit note (corrective invoice), it must refer to the original invoice number and date being corrected.

(iv) **Details of performance and price:**

- SE’s Contract number,
- the SAP number provided by SE in the respective certificate (inventory of the performed performance),
- a clear designation and description of the goods or services supplied, and the date of delivery of the goods or services,
- the quantity or scope of the supplied performance,
- the unit price excluding VAT, the total price excluding VAT, the applicable VAT rate, the amount of VAT calculated, and the total amount including VAT,
- in the case of VAT-exempt supplies or supplies subject to the reverse-charge mechanism, all particulars required by the applicable legislation (Act No. 222/2004 Coll. on Value Added Tax),
- in the case of the supply of goods, or where the supply of goods forms a part of the supplied performance, the invoice shall include the Common Customs Tariff code,
- where a performance is carried out between domestic VAT payers with the place of supply in the territory of the Slovak Republic (construction works, supply of a building or part

thereof, supply of goods with installation or assembly, where the installation/assembly falls under Section F), and such performance falls within Section F, the invoice shall state the six-digit service code pursuant to the Statistical Classification of Products by Activity (CPA), Section F – Constructions and construction works. This data need not to be stated on the invoice if it is included in the supporting documentation accompanying the invoice (e.g., Acceptance Certificate), which is an integral part of the invoice.

2. Invoice delivery address

The Supplier shall be obliged to deliver the invoice to the following address:

Slovenské elektrárne, a.s.
Odbor fakturácie
Závod Atómové elektrárne Mochovce
P.O.BOX 11
935 39 Mochovce
Slovak Republic

or another address designated by SE.

The date of delivery shall be deemed to be the date marked by SE's receipt stamp at the address stated above.

If the Supplier and SE have concluded a valid Agreement on Electronic Delivery of Invoices, the delivery of invoices (and of the documents defined in such agreement) shall be governed by that specific agreement.

NOTICE: If the Supplier sends the invoice to a different address, the effects of delivery shall not occur.

3. Contact details

In case of questions relating to:

- requests to conclude an agreement on electronic delivery of invoices,
- requests to modify e-mail addresses under agreements on electronic delivery of invoices,
- payment notices,
- inventories,
- other information relating to invoicing,

you may send your inquiries to: **info.e-invoice@seas.sk**.

Slovenské elektrárne, a.s., Pribinova 40, 811 09 Bratislava - Mestská časť Ružinov, Slovak Republic, Company ID No.: 35 829 052, Commercial Register of the Municipal Court Bratislava III, Section: Sa, file no.: 2904/B