



THE CHARTER FOR PROPER INVOICING

06/2024

Web version



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WHY A CHARTER?

Objectives

- ✦ **Establish essential rules to enable timely processing of your invoices**
- ✦ **Avoid overdue payments**
- ✦ **Improve administrative processes and reduce disputes**
- ✦ **Favor digital technology to reduce our carbon footprint**
- ✦ **Anticipating future requirements for electronic invoicing between reporting entities**



Paperless invoicing solutions are significantly less carbon-intensive than sending hard copy invoices.

By encouraging the use of the CEGEDIM SY Portal, our CO² emissions are reduced by 92%.

Avril

Nous agissons
pour **Servir la Terre.**

#ServirLaTerre



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**GOING
100% DIGITAL**

LE PORTAIL CEGEDIM SY



A web portal is available allowing you to submit your e-invoices

Goal : Zero paper !

Upload your invoices on the web portal, send your invoices by email, or directly from your billing tool.

Your invoices will be processed faster, with no risk of getting lost.

Register now by sending your request to your contact. Please include an incorporation certificate (KBIS) less than three months old and the list of the Group companies with which you have contractual relations.

You will then receive your login and password information to access the portal.



Thanks to the CEGEDIM SY portal, your invoices are recorded in our systems within 24 hours of reception. They will be processed faster, tracking will be fully automated, and registration only takes a few minutes!



Using the web portal is free of charge for suppliers. It is a service the Avril Group makes available to its partners.



To properly process your invoices

- They must not be scanned but rather generated directly from your billing or office automation tool.
- 1 invoice = 1 PDF file
- An email should only include invoices issued on behalf of the same invoicing company up to a limit of 20 per email
- The PDF file must not be larger than 28MB
- The file must not be signature protected
- The file must be ISO 32000-1 compliant
- If the PDF is signed, the signature block must be completed, and the certificate must not be a self-signed certificate



Invoices sent to the email addresses @groupeavril.com will no longer be processed for companies registered in the SY Portal



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THE ESSENTIALS

MANDATORY INFORMATION 1/3



The compulsory information is regulated by articles of the General Tax Code and the Commercial Code: CGI Art. 289, II and CGI Ann. II Art. 242 nonies A; C. com. Art. L.441-9

Documents to be submitted



When a new business relationship is initiated with the AVRIL Group, we register each supplier in our reference system. For this purpose, we need the following documents:

- ✦ An excerpt of the incorporation certificate (KBIS)
- ✦ Bank details (IBAN)
- ✦ Postal and e-mail contact information

These documents should be sent to your AVRIL contact person who will forward them to our reference unit.

Terms of payment



The AVRIL Group's payment terms, in accordance with the law of modernization of the economy (LME) of August 4, 2008 and our GT&C, is 45 days end of month from the date the invoice is issued, with some exceptions (transport, perishable foodstuffs, etc.)

Any other conditions including shortened deadlines or requests for advance payment must be agreed upon in writing between the initiator of the purchase order and the supplier

Payment terms must be detailed



- ✦ Statutory or contractual settlement terms
- ✦ Payment method
- ✦ The due date in accordance with the order & the sales agreement
- ✦ Discount terms & conditions, if any
- ✦ Penalties for default payments
- ✦ The amount of the indemnity

Format



- ✦ Single legal entities (no billing for multiple legal entities)
- ✦ Minimize the number of lines, frames, colors, and gray backgrounds that may hinder the legibility of the data
- ✦ It should be in A4 format
- ✦ Single-sided only
- ✦ Unique, original specimens only
- ✦ Without annex documents: consignment notes, analysis reports... These documents must be sent to my AVRIL correspondents.
- ✦ Must not be stapled or paper-clipped together if sent on paper

Submitting my invoices



- ✦ Sending in PDF format is preferred either via the **SY Portal** available to eligible companies or by e-mail
- ✦ Electronic Data Interchange (EDI) is possible
- ✦ I should not send a copy to any distribution channel
- ✦ I should not advance the sending of my invoice

*I can find the list of companies eligible for the **SY Portal** and all the mailing addresses to use for the submission of my paper invoices on the last pages.

If your bank details change, please send an original copy of your bank details to your contact in our reference unit and not as an attachment to your invoice.

MANDATORY INFORMATION 2/3



Supplier Information



- ✎ The company's name
- ✎ The complete address of the company, with either the head office or the place of business
- ✎ Intra-Community VAT number
- ✎ The invoicing company's business registration number (SIRET)
- ✎ Legal form and share capital
- ✎ The company registration no. and location of registration. If the company is part of a group, be sure to enter this information for the invoicing company only.
- ✎ Contact information (phone or @) for an administrative contact should a problem arise

Client information



- ✎ The company name of the invoiced AVRIL Group entity as specified at the end of this document
- ✎ The registered office address of the invoiced AVRIL Group company
- ✎ The billing address, if different from the head office address.
- ✎ The Intracommunity VAT number of the invoiced AVRIL Group company

Mandatory dates



- ✎ The invoice issuance date must be the same month as when the sale or service provision was carried out
- ✎ The date of the sale or service provision; i.e., the actual day of delivery or completion of the service
- ✎ Due date

Information detailing the invoiced sale or service provided



- ✎ A clear description enabling the precise identification of the object of the sale or the service provided
- ✎ The delivery slip number
- ✎ The order number
- ✎ The name or department of the person who placed the order from the AVRIL Group company concerned
- ✎ The analytical codes if they were provided by the buyer & the factory number
- ✎ The name of the persons concerned by the service provided in the case of an intellectual service
- ✎ The delivery address of the items - AVRIL Group site

Orders



1 Order = 1 invoice

Each order must be invoiced separately

The order number issued to you by the AVRIL GROUP must be entered on the invoice. This number may have an "QXM" prefix, or any other chronological sequence established and provided by the AVRIL GROUP.



The EGALIM Act provides that since 1/10/2019, the order number if it was previously issued by the buyer must appear on the invoice as well as the billing address if it is different from the client's headquarters

MANDATORY INFORMATION 3/3



Mentions pertaining to the operations carried out



- ❖ A unique invoice number, unbroken, and in capital letters
- ❖ The type of document : Invoice, Credit note, Invoice on account...
- ❖ Invoiced quantities consistent with the order and delivery
- ❖ The pretax unit price
- ❖ The total pretax price must be equal to the invoiced quantities multiplied by the pretax unit prices
- ❖ The pretax ancillary costs (transport, management...)
- ❖ The total amount of VAT & the breakdown of the pretax & VAT by rate, including for invoices on account
- ❖ The amount incl. tax must be the total pretax amount + VAT including invoices on account
- ❖ Billing currency

Ancillary costs must be in accordance with the order, i.e., foreseen and specified at the time of sale.

A credit note must mention



- ❖ A unique invoice number, unbroken, and in capital letters
- ❖ The credit note must refer to the original invoice number except for the year end discount (YED)
- ❖ The credit note should not be presented with negative signs
- ❖ The mention "Cancels and replaces" must be included on the amended invoices as well as a reference to the original invoice



Special mention for VAT

- ❖ Indicate the VAT option on debits or the VAT regime on payments collected
- ❖ If the VAT is placed under a special regime such as exemption, reverse charge, exemption from VAT or self-invoicing: the mandatory information must be indicated.
- ❖ The VAT rates applied must be clearly indicated

Invoices on account

It must be marked "Invoice". This invoice must be recorded in your accounting.

It must contain the same mandatory information as a traditional invoice, specifying the percentage of payment requested.

The final invoice must include the number of the invoices on account and the number of the purchase order concerned. The invoices on account must be deducted from the total amount to be paid.



Documents bearing only the word "Account" will not be processed as invoices. The service provided or the sale of the goods must be fully reflected in the final invoice.