



Supplier best practice guide



Dear suppliers,

Do you have a commercial relationship with at least one of the Tereos Group companies listed below?

This guide is for you.

Tereos is anticipating the dematerialization of supplier invoices, which has been postponed until 2026, and is entrusting the digitalization of its invoices to a new partner, Basware, in order to make invoice processing smoother and faster, from 10 February 2025.

To ensure that your invoices are paid on time, in accordance with the terms and conditions laid down, we invite you to follow the best practices set out below, from placing your orders to issuing your invoices.

List of companies affected

Tereos Starch & Sweeteners Belgium NV

Tereos Starch & Sweeteners Europe SAS

Tereos Starch & Sweeteners Iberia SAU

Tereos Starch & Sweeteners Lillebonne SAS

Tereos Asia Investment NV

GIE Utilities Marckolsheim

Tereos Finance Groupe 1

Tereos France

Beghin Meiji

France Fondant

Tereos Nutrition Animale

Tereos Participations

Tereos Commodities France

Tereos Services Europe GEIE

I. Purchase Order

A. STRUCTURING THE OFFER

First step: we'll create our purchase order in SAP. The purchase order is drawn up based on the offer (quotation) that you have sent and that has been accepted. The structure of your quotation is repeated in the purchase order and in the invoice follow-up, which is why it's so important to be precise:

- When a quotation includes a payment schedule, **your quotation must be structured with as many valued items as payment deadlines**, as negotiated with your buyer on the Tereos side.
- These items must be associated with deliverables that allow for delivery, acceptance, or other billing-generating events (in accordance with the payment terms agreed with your buyer on the Tereos side). **These items will be included in the purchase order and then in the invoice you will issue.**
- Any offer that includes goods or services with different VAT rates must include as many items as there are different rates. **These items will be included in the purchase order and then in the invoice you will issue.**

B. CHECK THE ORDER TERMS

When you receive the order issued by a Tereos company, it is your responsibility to check that the order complies with the accepted offer and that you have all the information you need to work:

- Agreement on the good or service
- Agreement on the price/quantity
- Agreement on delivery time
- Delivery and invoicing address

No goods shall be delivered or services rendered without prior receipt of a purchase order. It is mandatory that you obtain the purchase order number from your Tereos contact, particularly for open orders.

If the order is correct, you must acknowledge receipt.

C. SEND ACKNOWLEDGEMENT OF RECEIPT OF ORDER

Return the acknowledgement of receipt to your buyer on the Tereos side, whose name appears on the acknowledgement. If necessary, you can add your comments to the acknowledgement and an amendment to the order can be issued.

Please note: all suppliers or service providers are required to return an order acknowledgement (if the order acknowledgement is not returned, the full terms of the Tereos order will prevail):

- To confirm its agreement to the terms of the order
- For the attention of the buyer whose name appears on the order
- Within 8 calendar days from the date of receipt of the order
- Preferably in electronic format.

II. Delivery

When you deliver a good and/or perform a service that has been ordered from you:

- Check that it is complete and conform to the order
- Deliver on the date and at the requested location
- Start invoicing once you have delivered or performed the service
- Send your invoice immediately after it has been issued

If you deliver goods, you issue a delivery note (BL). Indicate the date and reference of this delivery note on the corresponding invoice to be sent.

If you provide a service, you and your Tereos contact will sign an acceptance report (procès-verbal de réception - PV) formalizing that the service has been carried out and is compliant. Indicate the date of signature and the reference of this report on the corresponding invoice to be sent.

If the billing event is different from the 2 previous cases: indicate the corresponding contractual payment clause and the name of the associated document. Send this document by any means to your client within Tereos.

III. Invoicing

In addition to the compulsory legal information to be included on your invoices, we ask you to clearly indicate a range of information to facilitate the processing of your invoices. This information is specified in point B below and will enable us to pay your invoices on time.

A. WHEN INVOICING ?

It is the execution of the order that triggers invoicing, in accordance with the contractual terms and conditions. The delivery of a good or the performance of a service in accordance with the contract gives you the right to invoice.

Invoice what has actually been delivered/performed in accordance with the contract. No invoicing is permitted before the delivery of a good or the start of the performance of a service, unless expressly agreed in the purchase order.

B. HOW TO INVOICE ?

To ensure that your invoices are processed correctly by our automatic acquisition system, they must contain the following information:

Identification of the Tereos company

- Company name
- Company's intra-Community VAT number
- Invoicing address of the company/establishment
- Name of the principal within Tereos

Supplier's Identification

French Supplier

- VAT registration number
- Legal form and share capital
- SIREN and RCS number along with the city where the court registry is located

EU area Supplier

- VAT registration number
- Intrastat number

Non-EU area Supplier

- Fiscal ID

Additionally:

Banking details (for example BIC + IBAN)¹

Contract details (name, phone and email) of a person to contact in case of dispute

(1) Having a single Bank account for each currency will facilitate automated (and therefore faster) payment of your invoices.

Transaction identification

- Order reference as indicated on the purchase order (only one order number per invoice), consisting of **10 digits beginning with 47 or 55.**
- Structure the invoice in the same way as the purchase order, with the same line detail.

Invoice items

- Invoice address: full company name and address of the company that placed the order²
- Invoice date
- Invoice reference
- Number and date of: delivery note (BL), acceptance report (PV), or works report³
- Quantity, reference and name of items or services sold
- Unit price excluding VAT
- Total excluding VAT, total including VAT and total including VAT⁴
- Invoicing currency
- Any discounts
- Terms of any discount for cash granted
- Advance payments already made
- Agreed payment terms
- Penalty rates for late payment

Additional information

- Credit notes must include the original invoice and purchase order numbers. In addition to these elements, in the case of a credit note for a return of goods, specify the return order number if it exists, as well as the return BL number.

Other recommendations:

- Send the invoice as soon as it is issued in PDF format by email to the addresses below
- Issue one invoice per BL/PV number

² Articles 271 II, 289 of the General Tax Code and 242 A of Annex II of the General Tax Code.

³ Or other operative event, as specified in your order/contract

⁴ For French suppliers, specify the VAT option on invoices: 'debits' or 'receipts'.

C. WHERE TO SEND INVOICES ?

As part of its ongoing efforts to digitalize its processes, TEREOS is asking its suppliers to send all their invoices in PDF format via the email address indicated below corresponding to the legal entity invoiced.

In a more global way, this approach is also part of the preparation of the European reforms of electronic invoicing.

- A PDF file can only contain one invoice.
- The PDF file must not be protected (with or without a password).
- Native PDF files must have standard fonts.
- Non-native' PDF files must contain images with a higher resolution.
- Image files must be A4 format.



- An e-mail may contain as many invoices as you wish.
- If you are invoicing several TEREOS entities, you should send one e-mail per entity containing only the invoices concerned.
- In the same PDF, attach the appendices to the invoice, making sure that the invoice is on the first page.



These invoices must comply with the above rules. In this way, they will be processed more quickly by the accounting departments of the invoiced Tereos company.

Nom de l'entité juridique Legal Entity Name	N° TVA intracom VAT number	Adresse email d'envoi des factures Email address to sent your invoices
Tereos Starch & Sweeteners Belgium NV	BE0405716158	TSSB_1201@pdf.basware.com
Tereos Starch & Sweeteners Europe SAS	FR63403138225	TSSE_1200@pdf.basware.com
Tereos Starch & Sweeteners Iberia SAU	ESA50012921	TSSI_1203@pdf.basware.com
Tereos Starch & Sweeteners LBN SAS	FR23480891407	TSSLBN_1400@pdf.basware.com
Tereos Asia investment NV	BE0894420271	TAI_2104@pdf.basware.com
GIE utilities Marckolsheim	FR41444859599	GIE_1208@pdf.basware.com
Tereos Participations	FR85444413058	TP_2100@pdf.basware.com
Tereos Service Europe GEIE	FR09841611866	TSEGEIE_2107@pdf.basware.com
Tereos Commodities France	FR66792870743	TCF_1014@pdf.basware.com
Tereos Finance Groupe 1	FR30418603700	TFG1_1029@pdf.basware.com
Tereos France	FR64533247979	TSF_1000@pdf.basware.com
Beghin Meiji	FR50349707646	BMI_1009@pdf.basware.com
France Fondants	FR44383630969	FF_1019@pdf.basware.com
Tereos Nutrition Animale	FR19819817586	TNA_1032@pdf.basware.com
Tereos SCA	FR25303628499	TSCA_2008@pdf.basware.com

Basware' email addresses replace the IMP_MAIL_XXXX@cba.fr email addresses and TSAs (paper flows) used until now.

ISSUE THE COMPLIANT AND ACCEPTABLE INVOICE FOR TEREOS

IV. Payment

If you follow all the steps described above, your invoices will be processed and paid on time.

To facilitate the flow of information and processing, we have set up dedicated e-mail addresses:

- Suppliers-TSF@tereos.com: Tereos France, Beghin Meji, France Fondants, Tereos Nutrition Animale
- Suppliers-TSSE@tereos.com: Tereos Starch & Sweeteners Europe, Belgium, Iberia, Lillebonne, GIE Utilités Marckolsheim
- Suppliers-TP@tereos.com: Tereos Participations, Tereos Commodities France, Tereos Services Europe, Tereos Finance Groupe 1

In order to process your requests as quickly as possible, please include the following information in the subject line of your email:

‘Supplier name’ - ‘Supplier code

Unless otherwise stipulated in the order, invoices are payable within 45 days of the end of the month following the date of issue of the invoice.

This period is calculated as follows: 45 days from the invoice date => on the 30th of the month calculated.

In the event of a dispute, inform your client within Tereos as soon as possible. He will tell you how to proceed.