

Contractual Terms for Assignment-related Travel Expenses

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1. Object of the regulation

These contractual terms and conditions only apply to business trips to a place other than the place of permanent or contractually agreed provision of service. They apply in addition to the respectively agreed terms and conditions of purchase of Volkswagen Group Charging GmbH (hereinafter referred to as the client/Volkswagen) and govern the execution and settlement of business trips undertaken by the contractor within the scope of the contractual relationship on the basis of these terms and conditions of contract. Deviations from these contract terms that have not been coordinated with the client and agreed in writing will result in non-reimbursement of travel expenses.

2. Scope of application for business trips related to an assignment

The following provisions apply for the contractors assigned by the client. Should third parties (subcontractors) be assigned by the contractor with the client's consent, the contractor shall only be entitled to bill these costs to the client in accordance with these terms and conditions of contract.

Deviating or additional contract terms shall not become part of the contract, even if they are not expressly contradicted. If the contractor confirms Volkswagen's order in deviation from these terms and conditions, such deviations shall only apply if Volkswagen expressly acknowledges and agrees to them in writing.

3. Forms of travel booking

As a general rule and exclusively, the client shall only reimburse or assume travel expenses that have been arranged via the following booking and billing options:

3.1. External booking with presentation of receipts

The Contractor shall book the travel service independently - following prior written request or approval by the client's department - and shall bill the client for the net costs incurred with a proper invoice as defined under section 14 of the German Value Added Tax Act (Umsatzsteuergesetz, UStG) without any extra charges.

3.2. Business trips as an integral part of the assignment

The travel costs for a defined scope are already a fixed and essential part of the assignment and were defined accordingly (specifications sheet, negotiation records, etc.).

In this case, the travel expenses incurred are not reimbursable, as they are already settled as part of the remuneration for the assignment. No additional remuneration shall be paid by the client.

4. Further guidelines

4.1. Cost-benefit

Before planning a business trip, a cost-benefit analysis must be conducted to determine whether the business trip can be avoided through the use of suitable communication technologies.

4.2. Economic efficiency

Business trips must be carried out with the utmost safety, efficiency, and economy in mind. The principles of sustainability, in particular the minimization of CO2 emissions in accordance with the principles of the Group decarbonization program, must be taken into account.

4.3. Planning

Business trips must be planned and booked well in advance to avoid additional costs. The destination must be vetted by the contractor with a view to safety as early as the planning phase.

4.4. Receipts

The contractor must ensure that invoices, receipts, and other supporting documents comply with VAT regulations.

4.5. Bonus programs

If bonuses are acquired in connection with the business trip (e.g. flight, hotel), the contractor must credit/use these for future business trips for the benefit of the client.

4.6. Employer obligations

The contractor shall in any case remain responsible for all obligations and measures incumbent on it in its function as an employer vis-à-vis its employees for the execution of the trip (e.g. occupational health precautions, travel restrictions and travel insurance, pandemic precautions, etc.).

5. Reimbursable travel expenses

5.1. Airplane

Flights are generally refundable when booked in economy class or at the lowest fare available at the time of the request.

5.2. Rental cars and personal vehicles

Rental car costs are reimbursable up to a maximum of compact class. Fuel costs and charging current costs if the invoice is compliant. Parking fees (except special parking) and road tolls are refundable to the extent necessary and reasonable. Rental cars must be returned with a full tank, as additional costs for refueling will not be reimbursed.

For business trips with the company car or private car, the applicable flat rate per kilometer for income tax purposes is paid.

5.3. Railroad

Rail travel (including seat reservations, if applicable) is only reimbursable up to 2nd class.

5.4. Taxi/local public transport

For trips that are necessary while at the destination, only the costs of public transportation are eligible for reimbursement. Taxi costs can be reimbursed if public transport is not available or if the business traveler cannot reasonably be expected to use it in justified individual cases. Travel costs between home and the place of permanent provision of services are not reimbursed.

5.5. Hotel

The costs for rooms with bath/shower and WC in 3-star hotels are reimbursable as standard. In exceptional cases and depending on the country, costs for higher category hotels may only be reimbursed if the fact that no other suitable or less expensive lodging was available at the time of booking is verified. Expenses for food and beverages (e.g. breakfast) are not reimbursed.

5.6. Entry fees

Entry fees can be reimbursed one time only upon verification for assignment-related services.

5.7. Traveling time

Traveling time can be approved and reimbursed based on the table below. Traveling time for trips within the destination are not reimbursable.

Type of business trip Flat rate in € per trip	Type of business trip Flat rate in € per trip
Business travel in Germany	0,00 €
Continental business travel	80,00 €
Intercontinental business travel	250,00 €

6. Non-reimbursable travel expenses

Non-reimbursable travel expenses include, among others:

- Expenses for food and beverages
- Passport, couriers, international driver's license
- Dry cleaning
- Vaccination costs, masks, rapid test, PCR test
- Tips and service charges as well as catering
- Personal trips with a rental car
- Expenses for booking, processing, and invoicing the trip
- Bank fees
- ATM fees
- Expenses for prefinancing
- Extra baggage transport and storage
- Chargeable use of internet or telephone
- Refueling and recharging rental cars
- Damage to rental cars
- Liability to third parties
- Taxi costs when it would be reasonable to take public transportation
- Seat reservation on flights
- Oil change and car wash

7. Reisekostenabrechnung

Travel expenses must be submitted to the client in full with receipts and in a collective invoice via email to invoice@elli.eco. The invoice must include the EDN and the client's contact person cited on the order.

Receipts are to be issued to the contractor (= invoice recipient), submitted as numbered copies, and must contain the following information:

1. Full name and address of the service provider (= receipt issuer)
2. Full name and address of the recipient of the service (= invoice recipient)
3. Tax number or VAT identification number of the service provider (= receipt issuer)
4. Invoice number
5. Invoice date
6. Type and scope of services (e.g. taxi, incl. route)
7. Performance period or delivery date
8. Service charge broken down by tax rates and tax exemptions (net amount)
9. VAT amount and applicable tax rate(s) (in percent) and a note if a tax exemption applies
10. Invoices for small amounts (including taxi receipts) up to a total value of €250.00, including VAT, must contain at least the information listed under nos. 1, 5, and 6. Instead of the net amount (no. 8), the VAT amount, and the percentage rate (no. 9), it is sufficient to state the gross amount and the VAT percentage rate.
11. The same principles apply to rail tickets used for public transport as for small-value invoices, with the exception that the tariff distance may be stated instead of the percentage rate.