



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

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### A) AUDI HUNGARIA ZRT.

#### 1. Options for invoice transfer

AUDI HUNGARIA Zrt. only accepts invoices which were submitted by electronic way. We offer the following channels for e-invoicing. To get further information about the preferred version please contact the following mailbox [efinance.abz@audi.hu](mailto:efinance.abz@audi.hu)

AUDI HUNGARIA Zrt. only accepts invoices which were submitted by electronic way. We offer the following channels for e-invoicing. To get further information about the preferred version please contact the following mailbox [efinance.abz@audi.hu](mailto:efinance.abz@audi.hu)

##### 1.1. Self- billing process

AUDI HUNGARIA Zrt. assumes the obligation to issue invoices in compliance with the current legal regulations.

The basis of the invoicing is the posted goods receipt. The tasks of the supplier is only choosing the channel.

###### *Parameters:*

- can only be selected by the serial suppliers
- the created credit notes can be forwarded either by VDA4938 or by PDF
- use of this channel is free of charge
- a written agreement has to be signed in order to switch to this channel

##### 1.2. EDI invoicing

The EDI invoicing is a transfer of data through a secret and closed channel between two parties where the data are sent to the receiver in the VDA4938 form of the German Automobile Industry.

At our company, that kind of data can only be received through the EDI converter of the Volkswagen AG, which receives the structured data record from the supplier and after a formal check forwards it to the AUDI HUNGARIA Zrt..



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

### *Parameters:*

- can be chosen by all suppliers
- the supplier must have the necessary technical background for the EDI invoicing
- from EDI data record will be created an authorized e-invoice
- use of this channel is free of charge
- written agreement has to be signed in order to switch to this channel

### **1.3. E-invoicing through an external provider**

In this case the authentication and digitalization of the invoices will be accomplished by the official and exclusive service provider of AUDI HUNGARIA Zrt.

### *Parameters:*

- can be chosen by all suppliers
- the supplier must choose an invoice package according to the annual invoice volume and has to pay the price of the package to First Businesspost
- the invoice data can be forwarded either as a structured data record or as an invoice image to First Businesspost
- the provider forwards the invoice data to AUDI HUNGARIA Zrt
- from the forwarded invoice data will be created an authenticated e-invoice
- the authentication of the invoice will be secured by a digital signature and a timestamp
- no written agreement with AUDI HUNGARIA Zrt required

### **1.4. Invoice dispatch in PDF form**

A PDF invoice, sent by e-mail can be accepted and processed as an electronic invoice. The attachments, which belong to the invoice can only be accepted through this channel by us.

### *Parameters:*

- can be chosen by all suppliers where the invoice volume is under 100 invoices annually
- invoice transfer in PDF form to an e-mail address, specified by AUDI HUNGARIA Zrt.
- use of this channel is free of charge
- in order to switch to this channel, a declaration has to be sent by e-mail

## **2. Invoicing**

### **2.1. Mandatory company details on the invoice**

**For AUDI HUNGARIA Zrt.:**

**AUDI HUNGARIA Zrt.**

*GYŐR*

*Audi Hungária út 1.*

*9027*

***Hungarian TAX number of the company: 23391475-2-08***

***VAT-ID of the company: HU23391475***

AUDI HUNGARIA Zrt. will only accept the invoices in the above-mentioned electronic forms.

Only formally and substantively correct invoices can be paid.



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

### On the side of supplier:

The master data of the supplier will be set in the system of AUDI HUNGARIA Zrt. after the conclusion of the contract.

The master data on the invoice must match the supplier master data entered at AUDI HUNGARIA Zrt.

The supplier is obliged to report any changes in the data of the contract, the data linked to delivery and invoicing to the e-mail address [stammdaten@audi.hu](mailto:stammdaten@audi.hu) immediately.

Please note that it is always the supplier's responsibility to report changes in bank account details in written form and to indicate the exact specification of the account currency.

The data changes can be reported to the e-mail-address [stammdaten@AUDI.hu](mailto:stammdaten@AUDI.hu).

AUDI HUNGARIA Zrt. does not take any responsibility for any exchange losses or any other losses coming from noncompliance with the information obligation (written notification of bank accounts and their changes) or from notification with incorrect content.

In all cases we can consider the bank account data in our system (master data, including BIC and account number) to be authoritative and do not check the bank contact data or account numbers indicated on each invoice. You can give only one bank account per currency.

The data provider always has the responsibility for the accuracy of the reported data.

### 2.2. Details on the invoices

During the issuance of the invoice, please observe and comply with the national (in case of Hungary, Act CXXVII of 2007 § 169) and Community legislation (Council Directive 2006/112 / EC on the common system of value added tax) applicable to the content of the invoice.

### Obligatory invoice contents required by AUDI HUNGARIA Zrt:

#### Each invoice must include:

- supplier number (included in the contract or order)
- order number / drawdown number/ master agreement number of the AUDI HUNGARIA Zrt.
- name or material number of goods/services
- the number of the delivery note or service confirmation as proof of performance
- place of service or delivery address

The invoice has to be issued according to the terms of the order or contract and in the agreed currency.

#### Specialties:

Type of order	special content
Serial material	If you do not deliver on an „ex works” basis, please state the agreed logistic cost in the invoice separately by material number (not together with the price of the material)
Service	the invoice must contain the name of the recipient (requestor), the cost center and the contract number as well
Investment	the invoice must include the name of the requestor and the contract number as well
Tooling	the invoice must contain the name of the requestor. <b>If the tool remains at the supplier</b> and the supplier do not issue an invoice with Hungarian tax number and with local sales



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	tax, please indicate this information on the invoice by specifying of the country. If an invoice is issued in EUR within the EU, but the official currency is not the EUR in the country of the invoice the VAT value of the country must also be indicated in the official currency of that country on the invoice.
General Material (order number begins with 4 or 24)	the invoice must contain the name of the requestor

In case of serial material, invoices has to be issued for each delivery note separately. The invoice must contain all material numbers of the delivery note.

**In case of services, investment, tools or general material, the invoice can only contain positions belonging to the same order number.**

### 2.3. Attachments to the invoice

The invoices can only be processed with performance certificates which are:

- **in case of provided services and investments:** the service confirmation
- **in case of delivery of goods:** the delivery note
- **in case of freight deliveries:** stamped consignment note, in case of stall fee a document confirming the real stall fee

If the above-mentioned data or documents are not available with the invoices, then we unfortunately have to return the invoices to the issuing company.

### 2.4. Value added tax (VAT)

For the lawful determination and application of VAT, the issuer of the invoice bears full financial responsibility including the resulting disadvantages for the invoice recipient.

### 2.5. Method and terms of payment

The method of payment is bank transfer.

The regulation on payment terms are in point IV of the General Purchasing Conditions.

Failure to comply with the above-mentioned regulations or the missing data can lead to payment delays, for which AUDI HUNGARIA Zrt. does not take any responsibility.

In such cases, the supplier may not charge interest on late payment or make any other claim against AUDI HUNGARIA Zrt.

### 2.6. Specific regulations

The self-billing process is regulated by a separate contract or agreement.



## **Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.**

### **3. Contractual conditions of the AUDI HUNGARIA Zrt. with regard to customs duties/goods deliveries, which are subject to import authorizations**

Hereinafter, it is regulated in which form customs law related transactions have to be settled and which obligations you have towards the AUDI HUNGARIA Zrt. with regard to the customs law and the foreign trade and payments law if you sell or deliver your products to the AUDI HUNGARIA Zrt.

Please read these explanations carefully and make preparatory arrangements with the respectively competent customs authority if necessary.

#### **3.1 Deliveries to locations in Hungary and deliveries through the Rudolph Spedition und Logistik GmbH. Großmehring**

**(Building materials: See by item B)**

##### **3.1.1 Deliveries of goods from the free circulation from EU countries**

**(Deliveries of non-Union goods via suppliers' warehouses or commercial units based in the EU: see point 2 on the next page)**

Goods from the free circulation of the EU (= Union goods) have to be transported without any customs formalities within the EU.

If primary materials, the origin of which is **not** one of the EU member states, are used for the production of goods or if the goods come from one of these countries, the agent is obliged to inform the AUDI HUNGARIA Zrt., G/FS-1 Customs of this prior to the first delivery and to establish and settle inward processing arrangements (to reduce import duties) in coordination with G/FS-1 Customs.

#### **Supplier's declarations:**

If the delivered goods are the object of EU agreements for the granting of tariff advantages, you are obliged to deliver the following documents:

In case of one-time deliveries, a supplier's declaration indicating the supplier's number has to be provided to the AUDI HUNGARIA Zrt.

For recurrent deliveries and in particular series materials, a long-term supplier's declaration must be sent in accordance with the respectively applicable legal regulations upon indication of the AUDI parts number as well as your supplier's number respectively prior to the first delivery for the running year as well as until the 1st December of every year for the respectively following year without further request.

Costs, which might arise in connection with the execution of supplier's declarations, have to be borne by the supplier.

The supplier has to notify the AUDI HUNGARIA Zrt. in case of a change of origin, immediately and unrequestedly in writing.

The original supplier's declarations and long-term supplier's declarations have to be sent to the following address:



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

AUDI HUNGARIA Zrt.  
G/FS-1 Customs  
Audi Hungária út 1.  
H-9027 Győr

An electronically issued supplier declaration and long-term supplier declaration is only in specified condition valid for Hungary, which conditions must be agreed with G/FS-1 Customs at [praeferenz@audi.hu](mailto:praeferenz@audi.hu).

The supplier is liable for any damages and/or expenses (in particular punitive tariffs, costs of bringing an action, etc.), which the AUDI HUNGARIA Zrt. incurs because of incomplete and/or incorrect information in the supplier's declaration.

Upon request, the suppliers have to render evidence for their information regarding the origin of goods with an information sheet approved by the customs authority.

If additional official documents regarding the intended use of the delivered goods are required for the import or export of goods, the supplier is obliged to immediately obtain and/or provide such documents to the AUDI HUNGARIA Zrt.

### 3.1.2 Deliveries from non-EU countries

The deliveries have to be effected with duty unpaid and untaxed.

In road traffic, the goods have to be dispatched for the joint dispatch procedure T1 at the place of departure, however at the external borders of the EU at the latest.

On the T1 has to be the invoices (proforma invoices) and the original documents.

On the T1 has also to be the place of unloading and the following receiver:

#### Deliveries to AUDI HUNGARIA Zrt:

AUDI HUNGARIA Zrt.  
Audi Hungária út 1.  
H-9027 Győr

EORI-Nr.: HU0019502469

Place of unloading: Customs office Győr HU611000

The T1 Document is to be forwarded to [zollanfrage@audi.hu](mailto:zollanfrage@audi.hu).

#### Deliveries to AUDI HUNGARIA Zrt. through the Rudolph Spedition und Logistik GmbH. Großmehring:

Consignee:  
Rudolph Spedition und Logistik GmbH.  
Gutenbergstraße 5.  
D-85098 Großmehring

Place of unloading: Customs Office Ingolstadt DE007403



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### **Exceptions:**

In case of steel deliveries, deliveries via suppliers' warehouses and invoicing by the domestic trade partner, the agent is independently responsible for the settlement of the import duty in coordination with G/FS-1 Customs. The costs (fees and customs duties) have to be borne by the supplier. The supplier has to ensure that only such goods, which are in free circulation in the EU, are delivered.

### **Origin of goods and preferences:**

If the EU grants a release from customs or a reduction of customs because of preferential agreements with the agreed country of delivery, the agent is obliged to deliver goods, which fulfil those requirements/preferential conditions.

For the complete scope of the deliveries, a movement certificate (EUR1, ATR, FormA, declaration of origin on the invoice) has to be prepared in each case and submitted to the receiving works – with documentary evidence of direct transport - together with the goods.

If no movement certificate is submitted for a delivery or a part thereof although the legal conditions for the delivery are fulfilled, the AUDI HUNGARIA Zrt. reserves the right to pass arising customs on to the supplier.

The same applies if the preference conditions are not fulfilled and therefore, no movement certificate can be prepared.

With regular deliveries, it must be observed that a EUR.1 is only prepared in exceptional cases. Regularly, the preparation of a declaration of origin is agreed on the invoice.

### **Entry Summary Declaration- Risk management:**

The agent is obliged to give the required data (see customs code, Annex 30A) for „entry summary declaration“ to the responsible carrier or service provider.

**ATTENTION:** Missing data for „entry summary declaration“ lead to avoidable delay on loading, penalties are possible.

### **3.2 Building materials:**

Deliveries from non-EU countries have been declared. Union goods have to be supplied within the EU without customs formalities.

AUDI HUNGARIA Zrt. does not undertake a guarantee, if customable goods are not customs declared according to the customs rules in force.

### **3.3 Export controls:**

The supplier is obliged to inform the AUDI HUNGARIA Zrt. of any restrictions and approval requirements resulting from the export controls and foreign trade legislation of the country of production and the country of dispatch with regard to the goods supplied. This also applies to export and transfer licenses that may be required.

Regardless of the country of production and dispatch of the delivered goods, the following applies:

1. *All* suppliers are obliged to inform the AUDI HUNGARIA Zrt. about the applicability of US law, US re-export law including US sanctions and embargoes with respect to the goods delivered



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

2. Suppliers *based in the EU* are obliged to inform the AUDI HUNGARIA Zrt. whether the goods delivered are controlled in accordance with Regulation (EU) No. 2021/821 ("EU Dual Use Regulation") in its currently valid version and in accordance with EU embargoes/sanctions.

The aforementioned obligations relate to all goods with a dual purpose (dual-use goods), armaments and goods that are controlled due to embargoes/sanctions. The term "goods" includes products, software and technology as well as services.

In order to fulfill its obligations, in the event of delivery of controlled goods, the supplier shall provide the AUDI HUNGARIA Zrt. ([exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu)) with the following information as a minimum using the AUDI HUNGARIA Zrt. export control form in its current version or using any other electronic means specified by AUDI HUNGARIA Zrt.:

- Classification under export control law (goods list position), e.g.:
  - Export Control Classification Number (ECCN) in accordance with US Export Administration Regulation (EAR), including reference to EAR99 goods\*
  - List position according to Annex I and Annex IV of the EU Dual Use Regulation in its currently valid version
  - Export list position in accordance with the Foreign Trade and Payments Ordinance (AWV)
  - List position in accordance with EU and US embargoes/sanctions

\*) If the classification results from exceeding a de minimis level, the controlled US portion must be shown explicitly. A de minimis level of 10% or more must be specified (example: EAR99 (18%)).

- Reference to the applicability of procedural simplifications, e.g.:
  - Possibility of using general export permit (AGG) in accordance with the EU Dual Use Regulation
  - Position of the license exceptions in accordance with § 740 EAR
- Other relevant information, e.g.:
  - Have the goods been transported through the US, manufactured or stored in the US or are they manufactured by using American technology?
  - Provision of information material that may be relevant to the application for export licenses
  - Statistical goods number (HS code) of the goods
  - Specification of a contact person in the contractor's company to clarify any queries from AUDI HUNGARIA Zrt.

In order to fulfill the export control and foreign trade obligations of the AUDI HUNGARIA Zrt., the supplier will provide further information on request.

In addition, the supplier will inform the client of any changes with regard to legal restrictions and license approval requirements for goods that have already been delivered without being requested to do so.

The supplier transmits all of the aforementioned information to [exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu) at the latest at the time of the first delivery or immediately in the event of legal changes. The aforementioned obligations remain in force beyond the end of the business relationship.





## **Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.**

### **3.4 Prohibition of reexport or overhanding to/for Russia**

Insofar as goods and technologies are transferred by AUDI HUNGARIA Zrt. to the supplier, the following shall apply:

1. The supplier shall not provide, export or reexport, directly or indirectly, to the Russian Federation or for use in the Russian Federation any goods and technologies supplied under or in connection with this contract.
2. The supplier shall undertake its best efforts to ensure that the purpose of paragraph (1) is not frustrated by any third parties further down the commercial chain, including by possible resellers and subcontractors.
3. Any violation of paragraphs (1) or (2) shall constitute a material breach of an essential element of the contractual supply relationship, and AUDI HUNGARIA Zrt. shall be entitled to seek appropriate remedies, including, but not limited to:
  - (i) termination of this contract; and
  - (ii) AUDI HUNGARIA Zrt's unilateral right to withdraw the performance of its contractual obligations under or in connection with this contract in whole or in part.
4. The supplier shall immediately inform AUDI HUNGARIA Zrt. about any problems in applying paragraphs (1) or (2), including any relevant activities by third parties that could frustrate the purpose of paragraph (1). The supplier shall make available to AUDI HUNGARIA Zrt. information concerning compliance with the obligations under paragraph (1) and (2) within two weeks of the simple request of such information.

### **3.5 International supply chain security and AEO status**

The supplier is obliged to:

- ensure that goods which have been produced, stored, transported for, delivered to or received from AUDI HUNGARIA Zrt.
  - are produced, stored, treated or processed and loaded at secure business premises and at a safe transshipment point.
  - are protected from unauthorized access during production, storage, treatment or processing, loading and transport
- deploy reliable staff for the production, storage, treatment or processing, carriage and takeover of such goods as defined by the Security Declaration for Authorized Economic Operators (AEO).
- inform the businesses partner acting on behalf of the supplier to implement measures in order to ensure the security of above mentioned supply chain.
- if the supplier has AEO (Authorized Economic Operator) status, the corresponding certificate shall be submitted to AUDI HUNGARIA Zrt. on request.
- if the supplier does not have AEO (Authorized Economic Operator) status, a security declaration shall be submitted to AUDI HUNGARIA Zrt.



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

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In case of questions, please contact:

For customs matters: [zollanfrage@audi.hu](mailto:zollanfrage@audi.hu)

For origin matters: [praeferenz@audi.hu](mailto:praeferenz@audi.hu)

For export control matters: [exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu)

### B) AUDI HUNGARIA AHEAD Kft.

#### 1. Options for invoice transfer

AUDI HUNGARIA AHEAD Kft. only accepts invoice dispatched in PDF form. The documents belonging to the invoice must be submitted in one file with the invoice.

*Parameters:*

- can be chosen by all suppliers where the invoice volume is under 100 invoices annually,
- invoice transfer in PDF form to an e-mail address, specified by AUDI HUNGARIA AHEAD Kft.,
- use of this channel is free of charge,
- in order to switch to this channel, a declaration has to be sent by e-mail.

To get further information please contact the following mailbox [efinance.ahz@audi.hu](mailto:efinance.ahz@audi.hu)

#### 2. Invoicing

##### 2.1. Mandatory company details on the invoice

**For AUDI HUNGARIA AHEAD Kft.:**

**AUDI HUNGARIA AHEAD Kft.**

GYŐR

Audi Hungária út 1.

9027

**Hungarian TAX number of the company: 32230866-2-08**

**VAT-ID of the company: HU32230866**

AUDI HUNGARIA AHEAD Kft. will only accept the invoices in the above-mentioned PDF form. Only formally and substantively correct invoices can be paid.

**On the side of supplier:**

The master data of the supplier will be set in the system of AUDI HUNGARIA AHEAD Kft. after the conclusion of the contract.

The master data on the invoice have to match the supplier master data entered at AUDI HUNGARIA AHEAD Kft.

The supplier is obliged to report any changes in the data of the contract, the data linked to delivery and invoicing to the e-mail address [stammdaten@audi.hu](mailto:stammdaten@audi.hu) immediately.



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

Please note that it is always the supplier's responsibility to report changes in bank account details in written form and to indicate the exact specification of the account currency. The data changes can be reported to the e-mail-address [stammdaten@AUDI.hu](mailto:stammdaten@AUDI.hu).

AUDI HUNGARIA AHEAD Kft. does not take any responsibility for any exchange losses or any other losses coming from noncompliance with the information obligation (written notification of bank accounts and their changes) or from notification with incorrect content. In all cases we can consider the bank account data in our system (master data, including BIC and account number) to be authoritative and do not check the bank contact data or account numbers indicated on each invoice.

The data provider always has the responsibility for the accuracy of the reported data.

### 2.2. Content elements of invoices

During the issuance of the invoice, please observe and comply with the national (in case of Hungary, Act CXXVII of 2007 § 169) and Community legislation (Council Directive 2006/112 / EC on the common system of value added tax) applicable to the content of the invoice.

#### Obligatory invoice contents required by AUDI HUNGARIA AHEAD Kft.:

##### Each invoice must include:

- supplier number (included in the contract or order)
- order number / drawdown number/ master agreement number of the AUDI HUNGARIA AHEAD Kft.
- name or material number of goods/services
- the number of the delivery note or service confirmation as proof of performance
- place of service or delivery address

The invoice has to be issued according to the terms of the order or contract and in the agreed currency.

##### Specialties:

Type of order	special content
Service	the invoice must contain the name of the recipient (requestor), the cost center and the contract number as well
Investment	the invoice must include the name of the requestor and the contract number as well
General Material (order number begins with 4 or 24)	the invoice must contain the name of the requestor

**In case of services, investment or general material, the invoice can only contain positions belonging to the same order number.**

### 2.3. Attachments to the invoice

The invoices can only be processed with performance certificates which are:

**in case of provided services and investments:** the service confirmation

**in case of delivery of goods:** the delivery note



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

**in case of freight deliveries:** stamped consignment note, in case of stall fee a document confirming the real stall fee

If the above-mentioned data or documents are not available with the invoices, then we unfortunately have to return the invoices to the issuing company.

### 2.4. Value added tax (VAT)

For the lawful determination and application of VAT, the issuer of the invoice bears full financial responsibility including the resulting disadvantages for the invoice recipient.

### 2.5. Method and terms of payment

The method of payment is bank transfer.

The regulation on payment terms is in point IV of the General Purchasing Conditions.

Failure to comply with the above-mentioned regulations or the missing data can lead to payment delays, for which AUDI HUNGARIA AHEAD Kft. does not take any responsibility. In such cases, the supplier may not charge interest on late payment or make any other claim against AUDI HUNGARIA AHEAD Kft.

### 2.6. Specific regulations

The self-billing process is regulated by a separate contract or agreement.

## 3. Contractual conditions of the AUDI HUNGARIA AHEAD Kft. with regard to customs duties/goods deliveries, which are subject to import authorizations

If you sell or supply your products as non-Union goods to AUDI HUNGARIA AHEAD Kft., you must approve the customs regulations and customs procedures with [zollanfrage@audi.hu](mailto:zollanfrage@audi.hu) in advance (at least 2 weeks before delivery).

### 3.1 Export controls:

The supplier is obliged to inform the AUDI HUNGARIA AHEAD Kft. of any restrictions and approval requirements resulting from the export controls and foreign trade legislation of the country of production and the country of dispatch with regard to the goods supplied. This also applies to export and transfer licenses that may be required.

Regardless of the country of production and dispatch of the delivered goods, the following applies:

1. *All* suppliers are obliged to inform the AUDI HUNGARIA AHEAD Kft. about the applicability of US law, US re-export law including US sanctions and embargoes with respect to the goods delivered.
2. Suppliers *based in the EU* are obliged to inform the AUDI HUNGARIA AHEAD Kft. whether the goods delivered are controlled in accordance with Regulation (EU) No. 2021/821 ("EU Dual Use Regulation") in its currently valid version and in accordance with EU embargoes/sanctions.



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

The aforementioned obligations relate to all goods with a dual purpose (dual-use goods), armaments and goods that are controlled due to embargoes/sanctions. The term "goods" includes products, software and technology as well as services.

In order to fulfill its obligations, in the event of delivery of controlled goods, the supplier shall provide the AUDI HUNGARIA AHEAD Kft. ([exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu)) with the following information as a minimum using the AUDI HUNGARIA AHEAD Kft. export control form in its current version or using any other electronic means specified by AUDI HUNGARIA AHEAD Kft.:

- Classification under export control law (goods list position), e.g.:
  - Export Control Classification Number (ECCN) in accordance with US Export Administration Regulation (EAR), including reference to EAR99 goods\*
  - List position according to Annex I and Annex IV of the EU Dual Use Regulation in its currently valid version
  - Export list position in accordance with the Foreign Trade and Payments Ordinance (AWV)
  - List position in accordance with EU and US embargoes/sanctions

\*) If the classification results from exceeding a de minimis level, the controlled US portion must be shown explicitly. A de minimis level of 10% or more must be specified (example: EAR99 (18%)).

- Reference to the applicability of procedural simplifications, e.g.:
  - Possibility of using general export permit (AGG) in accordance with the EU Dual Use Regulation
  - Position of the license exceptions in accordance with § 740 EAR
- Other relevant information, e.g.:
  - Have the goods been transported through the US, manufactured or stored in the US or are they manufactured by using American technology?
  - Provision of information material that may be relevant to the application for export licenses
  - Statistical goods number (HS code) of the goods
  - Specification of a contact person in the contractor's company to clarify any queries from AUDI HUNGARIA AHEAD Kft.

In order to fulfill the export control and foreign trade obligations of the AUDI HUNGARIA AHEAD Kft., the supplier will provide further information on request.

In addition, the supplier will inform the client of any changes with regard to legal restrictions and license approval requirements for goods that have already been delivered without being requested to do so.

The supplier transmits all of the aforementioned information to [exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu) at the latest at the time of the first delivery or immediately in the event of legal changes. The aforementioned obligations remain in force beyond the end of the business relationship.

### 3.2 Prohibition of reexport or overhanding to/for Russia

Insofar as goods and technologies are transferred by AUDI HUNGARIA AHEAD Kft. to the supplier, the following shall apply:



## Finance and Duty Guideline of AUDI HUNGARIA Zrt. and AUDI HUNGARIA AHEAD Kft.

1. The supplier shall not provide, export or reexport, directly or indirectly, to the Russian Federation or for use in the Russian Federation any goods and technologies supplied under or in connection with this contract.
2. The supplier shall undertake its best efforts to ensure that the purpose of paragraph (1) is not frustrated by any third parties further down the commercial chain, including by possible resellers and subcontractors.
3. Any violation of paragraphs (1) or (2) shall constitute a material breach of an essential element of the contractual supply relationship, and AUDI HUNGARIA AHEAD Kft. shall be entitled to seek appropriate remedies, including, but not limited to:
  - (i) termination of this contract; and
  - (ii) AUDI HUNGARIA AHEAD Kft.'s unilateral right to withdraw the performance of its contractual obligations under or in connection with this contract in whole or in part.
4. The supplier shall immediately inform AUDI HUNGARIA AHEAD Kft. about any problems in applying paragraphs (1) or (2), including any relevant activities by third parties that could frustrate the purpose of paragraph (1). The supplier shall make available to AUDI HUNGARIA AHEAD Kft. information concerning compliance with the obligations under paragraph (1) and (2) within two weeks of the simple request of such information.

### 3.3 International supply chain security and AEO status

The supplier is obliged to:

- ensure that goods which have been produced, stored, transported for, delivered to or received from AUDI HUNGARIA AHEAD Kft.
  - are produced, stored, treated or processed and loaded at secure business premises and at a safe transshipment point.
  - are protected from unauthorized access during production, storage, treatment or processing, loading and transport
- deploy reliable staff for the production, storage, treatment or processing, carriage and takeover of such goods as defined by the Security Declaration for Authorized Economic Operators (AEO).
- inform the businesses partner acting on behalf of the supplier to implement measures in order to ensure the security of above mentioned supply chain.
- if the supplier has AEO (Authorized Economic Operator) status, the corresponding certificate shall be submitted to AUDI HUNGARIA AHEAD Kft. on request.
- if the supplier does not have AEO (Authorized Economic Operator) status, a security declaration shall be submitted to AUDI HUNGARIA AHEAD Kft.

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In case of questions, please contact:

For customs matters: [zollanfrage@audi.hu](mailto:zollanfrage@audi.hu)

For origin matters: [praefferenz@audi.hu](mailto:praefferenz@audi.hu)



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AHEAD Kft.**

For export control matters: [exportkontrolle@audi.hu](mailto:exportkontrolle@audi.hu)