

The Carlsberg Group requires that invoices issued to Carlsberg Group companies must contain the information specified in this Instruction and be sent in accordance with the following rules.

Failure to comply with these requirements may result in invoice rejection and/or payment delay.

The instruction includes rules for cases where the Supplier is obliged to issue and send invoices using KSeFⁱ, as well as situations when the Supplier is not obliged to do so.

The statement describes the following points:

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Information requirements for invoices for the purchase of goods and services

Information requirements for invoices for the purchase of GOODS

<ul style="list-style-type: none"> - Name and address of the buyer - Name and address of the Carlsberg pick-up company (according to the relevant order) - Order number (*) - Buyer's tax identification number - Supplier's tax identification number - Name and address of the supplier - Supplier contact details - Invoice number - Invoice date and delivery date - Provider's bank details (**) - Proof of delivery number/sales order number (if applicable) - Customs number (if applicable) 	<ul style="list-style-type: none"> - Product number - Product description - Quantity of goods delivered - Price per unit of net goods - Discount amounts (if there is a discount on the invoice) - Total value of goods delivered excluding VAT - Currency - VAT rate and amount (PLN) - Sum of net sales value broken down into VAT rates and exemption from VAT - VAT amount broken down by VAT rates - Gross total amount - Freight Fee (if freight provided by the Supplier) - Payment terms and deadline
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Information requirements for invoices for the purchase of SERVICES

<ul style="list-style-type: none"> - Name and address of the buyer - Order number (*) - Tracking number, delivery note number, sales order number, or name of the person requesting the service (if applicable) - Buyer's tax identification number - Supplier's tax identification number - Name and address of the supplier - Supplier contact details - Invoice number - Invoice date and end date - Provider's bank details (**) 	<ul style="list-style-type: none"> - Service description - Price per type of service provided net - Discount amount (if there is a discount on the invoice) - Currency - VAT rate and amount (PLN) - Total value of services provided excluding VAT - Sum of net sales value broken down into VAT rates and exemption from VAT - VAT amount broken down by VAT rates - Gross total amount - Payment terms and deadline
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(*) The order number is the key information that has the greatest impact on maintaining a smooth invoice acceptance process and, consequently, timely payment to the Supplier. If the above number is not included in the invoice, the payment processing time may be extended due to the inability to link the invoice to the relevant order. If the Supplier does not have such a number, the Supplier should contact Carlsberg before issuing an invoice to obtain one.

(**) In the event of a change in the bank account number, the Supplier is obliged to provide confirmation of the assignment of the new account number issued by the bank before the delivery of the first invoice indicating such new bank account number to Carlsberg. In the absence of such a document and/or discrepancies between the bank account number on the invoice and in the VAT register, the payment for the invoice may not be made and the invoice may be returned to the Supplier for supplementing the data.

Before issuing an invoice, the Supplier is asked to check the correctness of the contract data provided in the order by Carlsberg (e.g. material number, price, unit of measurement). In the event of non-compliance with the contract, the Supplier should immediately contact a Carlsberg representative.

Rules for sending invoices for Suppliers not covered by the KSeF obligation

Invoices must be sent to the addresses listed below, in accordance with the rules described below.

Sending an invoice to another address (e.g. to a contact person) does not guarantee that it will reach the accounting center and thus will not be posted and paid according to the agreed payment date.

The preferred form of invoice delivery is electronic.

INVOICE DELIVERY ADDRESSES

Buyer	Email address for pdf invoices	Address for paper invoices (only when electronic form is not possible)
Carlsberg Polska Sp. z o.o. ul. Krakowiaków 34 02-255 Warszawa NIP: 869 163 74 82	pl.lcc_suppliers_invoices@carlsberg.com	Carlsberg Polska ul. Browarna 14, 32-800 Brzesko Dział Księgowości
Carlsberg Supply Company Polska SA ul. Krakowiaków 34 02-255 Warszawa NIP: 869 000 30 54	pl.lsc_suppliers_invoices@carlsberg.com	Carlsberg Polska ul. Browarna 14, 32-800 Brzesko Dział Księgowości

RULES FOR SENDING INVOICES ELECTRONICALLY:

- Each Invoice is submitted in a separate, non-editable PDF (or TIFF) file that is not protected and is not archived.
- A maximum of 10 attachments (equivalent to 10 invoices) can be attached to one email, with the maximum total size of the email being 10 MB.
- If attachments are attached to the invoice, they must be sent together with the invoice in one (same) PDF/TIFF file.
- The document should be delivered in black and white with a resolution of 300 DPI. Coloured content or lower resolution of the invoice may result in the inability to read the data from the invoice and its rejection by the invoice processing system at Carlsberg.
- There can only be 1 invoice in one file (you can't upload multiple invoices combined in one file).
- It is prohibited to send invoices issued to different legal entities of the Carlsberg Polska Group in the same e-mail.
- Email addresses dedicated to sending invoices cannot be used to send any inquiries or other messages.
- If you have any questions (including invoice payment status, balance confirmation, and more), please contact AP.PL@carlsberg.com

Invoices that do not meet the above criteria will not be able to be processed by Carlsberg and will be returned to the Supplier.

When issuing an invoice, you should pay attention to:

- It is preferable that in the case of foreign entities, the invoice is in English.
- Not resubmitting an invoice that has already been submitted for processing. Invoice copies/duplicates restart the posting and payment process and slow it down as a result.

The invoice must include the order number. If the above number is not included in the invoice, the payment processing time may be extended due to the inability to link the invoice to the relevant order. If the Supplier does not have such a number, the Supplier should contact Carlsberg before issuing an invoice to obtain one.

Rules for sending invoices for Suppliers covered by the KSeF obligation

The supplier is obliged to issue and send invoices using KSeF, sending structured invoicesⁱⁱ excludes the possibility of sending them in the form of an electronic invoice, and excludes the possibility of sending them in paper form.

The provider will not submit the KSeF structured invoice visualization in Offline 24 mode, in KSeF unavailable mode, or in emergency mode, in case the KSeF servers fail for up to 5 business days. In the event of a KSeF failure exceeding 5 working days, the Supplier is obliged to send KSeF invoices on the terms described in the "Rules for sending invoices for Suppliers not covered by the KSeF obligation".

The Provider is responsible for the complete and correct completion of the data in the XML structure of the structured invoice, including the indication of the relevant information within the optional and additional fields in accordance with the applicable logical structure FA(3) and the following Carlsberg guidelines.

CARLSBERG GUIDELINES FOR THE PLACEMENT OF INFORMATION IN OPTIONAL AND ADDITIONAL FIELDS IN KSeF

Order number:

XML structure	Taxpayer's application www
Fa/WarunkiTransakcji/Zamowienia/NrZamowienia	Dane Faktury/Warunki Transakcji/Zamówienia/Nr Zamówienia

Please enter only one order number on your invoice (please do not issue one invoice for multiple orders). The order number must match the number indicated in the contract or provided by a Carlsberg employee in another form. The order number in our communication may be interchangeably referred to as the PO or cost center number.

Please note that on the invoice in the order number field you should enter only the numerical value, without additional letters and characters. Placing the order number in a different place than the one dedicated to it in the FA(3) scheme will result in a lack of proper identification on the part of the Company and may extend the time of acceptance of the invoice for payment.

Payment term (payment date)

XML structure	Taxpayer's application www
FA/Platnosc/TerminPlatnosci/Termin	Dane Faktury/Płatność/Data Płatności

We treat the description of the payment date as additional information.

Payment details (IBAN):

XML structure	Taxpayer's application www
Fa/Platnosc/RachunekBankowy/NrRB	Dane Faktury/Płatność/Numer Rachunku Bankowego/Pełny numer rachunku

Descriptions of the services provided/goods supplied

Please describe the services provided/goods in detail in the section:

XML structure	Taxpayer's application www
Fa/FaWiersz/P7	Dane Faktury/Pozycje/Nazwa Towaru lub usługi

In the case of services, please provide a detailed description of the service along with the period of its implementation, which reflects the description from the order received or direct arrangements with a Carlsberg employee.

Advance invoices

In the case of invoices issued in advance – for services that will be performed or completed in the future – we ask you to mark them correctly so that the document can be qualified as a prepayment/advance payment on our side. To do this, mark the invoice with the document type "ZAL" in the field:

XML structure	Taxpayer's application www
FA/RodzajFaktury	Dane Faktury/Wskaż Rodzaj Faktury/Zaliczkowa

Another, acceptable way is:

- Enter the correct (future) date of sale in the field:

XML structure	Taxpayer's application www
Fa/P6	Dane Faktury/Szczegóły Faktury/Wybierz datę albo okres, którego dotyczy faktura/Data dostawy_wykonania usługi

- including this information in the description of the goods/services in the field:

XML structure	Taxpayer's application www
Fa/FaWiersz/P7	Dane Faktury/Pozycje/Nazwa Towaru lub usługi

describing, for example, "service for the third quarter of 2026", "March 2026", "completed in December 2026" or by adding terms such as "advance", "prepayment", "payment to credit").

Attachments

Attachments to invoices that are necessary for Carlsberg to settle the purchase invoice should be sent in their current form to the e-mail address agreed with the ordering party or to the address indicated in the contract.

In the subject of the e-mail in which the attachment will be sent, it is mandatory to enter the invoice number and order number to which the attachment relates.

For each attachment you send to Carlsberg, please apply a 1:1 rule, which means that one PDF file (not exceeding 10 MB) must be sent per e-mail.

Carlsberg will not download attachments via links (e.g. to portals, file-sharing platforms, etc.) or handle files that are password-protected or packaged in np. zip file format.

If the Supplier plans to send attachments in a structured form, this option must be agreed with Carlsberg in advance.

Contact details for other correspondence, e.g. payment status, balance confirmation, payment requests

E-mail correspondence	"Paper" correspondence
AP.PL@carlsberg.com	Carlsberg Polska ul. Browarna 14, 32-800 Brzesko Dział Księgowości

ⁱ KSeF – National e-Invoicing System, referred to in the Act of 11 March 2004 on Value Added Tax;

ⁱⁱ Structured invoice – an invoice issued using KSeF with an assigned number identifying this invoice in this system (KSeF Number)