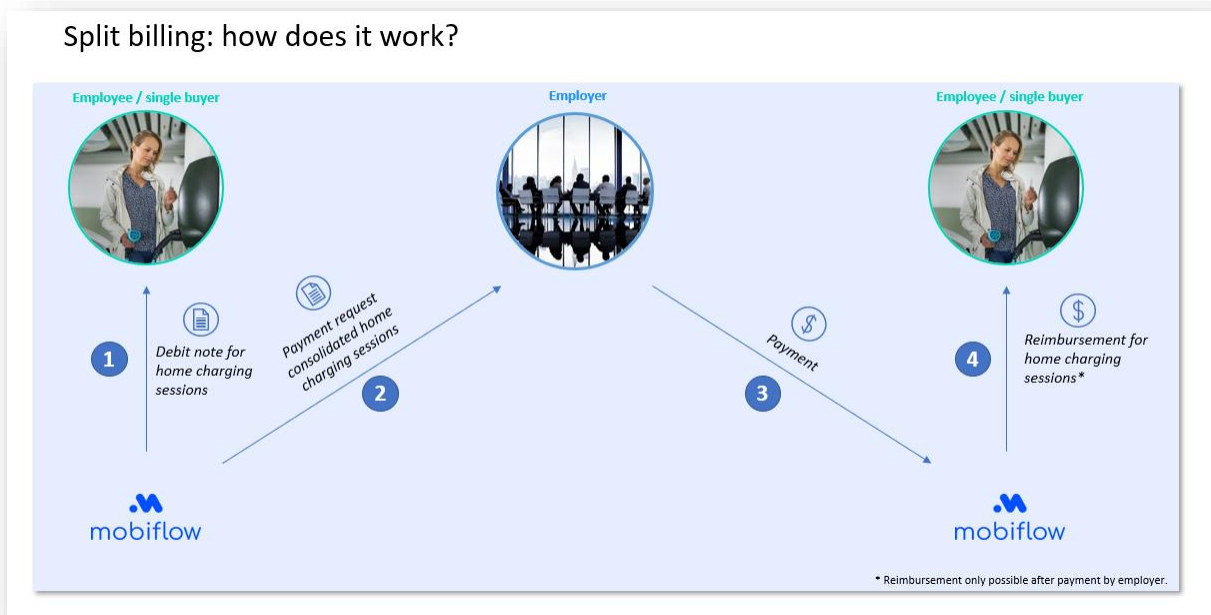


How is the reimbursement process of home charging sessions after activation of split billing organised?



The split billing process consists of just a few simple payment flows. These payment flows involve three parties: Mobiflow, the employee/single buyer and the employer/fleet manager. The whole process is managed and coordinated by Mobiflow. Following is a description of the schematic representation of payment flows between these three parties, pictured above.

A preliminary step of the process is the employee or single buyer paying his energy bill as usual to his energy supplier for the supplied energy he consumes at home: both the energy consumed for charging his electric car at home, and the energy consumed for other electricity needs at home.

By activating split billing, Mobiflow has real-time insight into the home charging sessions thanks to the integrated communication tool in the intelligent charging station or intelligent charging cable. Mobiflow thus generates every time on the 1st day of the month:

- 1 A debit note to the [employee/single buyer](#) for his/her home charging sessions. This debit note is issued by Mobiflow in the name of the employee/single buyer and is addressed to Mobiflow for payment. The debit note is mailed to the employee/single buyer with the message that Mobiflow will reimburse the amount mentioned on the note to the employee/single buyer.

- 2 A payment request (without VAT) to the [employer/fleet manager](#) for payment of the employee's or single buyer's home charging sessions. This monthly payment request summarises all home charging sessions of all employees combined. Payment of home charging sessions should be made manually.
Why are the home charging sessions not subject to VAT? The split billing sessions to an employee are in theory a sale of electricity from a non-VAT liable single buyer to a VAT liable company. In that case, the VAT on the sessions cannot be recovered by the company.
Why does this payment request have to be done manually? Currently, a manual action is required from the employer for payment of the employee's home charging sessions in order to manually credit these sessions.
An invoice (with VAT) for the [employer/fleet manager](#) for payment of the services subject to VAT, namely the public charging sessions and the licence fee for the employee's or single buyer's charging station or charging cable. The invoice is paid by direct debit.

- 3 Payment of the employee's or single buyer's home charging sessions by the employer to Mobiflow upon receipt of the payment request (step 2).

- 4 Reimbursement of the employee/single buyer for their home charging sessions by Mobiflow. This reimbursement is deposited only after the employer has paid Mobiflow (step 3).