

Evere, 1th of January 2011

PROCESS AND RULES CARREFOUR BELGIUM

Dear Supplier,

To guaranty that our commercial agreement is sustained by a clear and transparent administrative communication, we address this letter to you in order to describe our organization and to remind you of the principal administrative guidelines between Carrefour Belgium and yourselves, our supplier of goods or services

1. Our organization

The Administration and accounts department of Carrefour Belgium is part of the Finance and Accounts department. It's managing director is Thierry Michiels, Carrefour Belgium, Av des Olympiades 20, 1140 Evere Belgium

The services important to you are:

*** PURCHASE ACCOUNTING DEPT: manager Mrs Carine Van Put**

Reception Service and registration of invoices goods : Mrs Rita Otto

They treat all the stores receiving notes

They register all the invoices manually or through scanning

Validation of invoices goods : Mrs Pascale De Wilde and Mr Danny Van Lommen

Execute the invoice matching.

Help Desk Suppliers : Mr Pieter Vanhoutte and Mrs Martine Van der Aa

Your entree point for all your questions and problems concerning invoice treatment and payment :

0032 (0)2 729 1515 or via mail at

Suppliers_Helpdesk@carrefour.com

*** PURCHASE ACCOUNTING DEPT Overhead & investments** : Mrs Kristien Goyens

Her team treats all the investment and general expenses invoices from registration to validation.

0032 (0)2 729 1515, fax 0032 (0)2 729 22 14 or via mail at

Suppliers_Helpdesk@carrefour.com

The Commercial Administration : Manager Mr Bruno Claes.

The commercial Administration is composed of:

The dept “Articles & Référencement” : Manager Mrs Helena Brosius

The Referential Department introduces the new items using the productsheets you send to our buying department and the department changes all the technical data at item level (units, structure, EAN, TU, etc...).

WRI address : wri_pgc_crf_be@carrefour.com and wri_pft_crf_be@carrefour.com

They deactivate items based on the information you sent through WRI or based on internal instructions.

E-mail addresses & contacts :

- Manager : Mrs Helena Brosius, Helena_brosius@carrefour.com
- Referential Food : Mrs Françoise Moors, françoise_moors@carrefour.com
- Referential Non Food: Mrs Christa De Bruyn, christa_debruyne@carrefour.com

The Dept Suppliers & discounts : Manager Mr Joris Rosius (02 729 2573)

The Dept “Signalétique” : Mrs Hélène Tselebidou and Mrs Christine Grimberghs manage all the introductions of new suppliers that were validated by our buyers and they adapt all the specific vendor data (changes to VAT numbers, addresses,...)

Please address them all your modifications as soon as possible.

The Dept “Prices & Contrats”: a team of vendor managers each attributed to specific vendors. BPI 1009. They manage the applications of the new tariffs and contracts and treat all the price disputes and incidents on invoices; in this capacity they create the debit notes.

2. Main procedures to respect

1. Requests of changing prices Food and Non Food :

Are to be sent for **all products (national and distribution brands)** as described in the commercial contract of Carrefour Belgium to the Dept Suppliers & Discounts three months before the application date. An automated exchange will start from the moment your letter is received and the application date will be confirmed. This date determines the activation of the new price on your invoices. The respect of this common date avoids price disputes and delayed payments.

2. The signing of the commercial contract Food and Non Food :

The changes of the rebates on invoice must be adapted on your invoices on the date specified in the Carrefour contract. The respect of this common date avoids price disputes and delayed payments.

3. The price disputes and penalties :

The treatment of the price disputes are based on the terms of the commercial contract and on the rate file.

Each dispute or disagreement must be sent to the Help Desk Suppliers mentioning the contract number or the rate file number and eventually the copy of the promotion contract with your motivated arguments and the calculation of the differences on item level. Penalties for administrative costs, as described in the commercial contract will be edited for the price disagreements due to the disrespect of the contract and as consequence of the rate procedures.

4. The General Sales Conditions of Carrefour Belgium:

See the commercial Carrefour contract

5. Validation of the invoices

All the goods invoices are validated centrally at Evere.

There are three types of merchandise invoice flows : central deliveries in our distribution centers, direct store deliveries in our hyper and supermarkets and direct store deliveries in our franchising stores.

On each invoice one must mention for each delivered item the net invoice price.

Always one invoice for one delivery.

The following information needs to be added on your invoices besides the compulsory legal data:

- Central Distribution Center Deliveries
 - Localisation of delivery
 - Purchase Order Number
 - Our product number or the EAN code
- Direct Store Delivery in our Hyper and Supermarkets
 - Localisation of delivery
 - Number of the store delivery note
 - Our product number or the EAN code on each store delivery note
- Direct Store Delivery in our franchising stores
 - Localisation of delivery
 - Number of the store delivery note
 - Our product number or the EAN code on each store delivery note
- For the direct store deliveries in our stores a request for global invoicing can be addressed to Mrs Van Put. After her agreement you can start this type of invoicing always one by store type (Hyper, Super, Franchise) and accompanied by a list by item by delivery
- Whn you deliver an order intended originally for central delivery, direct to the stores, please join the distribution list by store with your invoice.
- On each merchandise invoice the net price needs to be mentioned on item level as well as all costs and taxes (eg recupel, bebat, ovibel,...).

Please address your invoices to the following mailboxes at 1140 Evere:

- Paper invoices sent by EDI (electronically)
 - ❖ **BP 10404 1140 Evere**
- Recapitulation lists of merchandise invoices for dematerialized EDI
 - ❖ **BP 10403 1140 Evere**
- Module VanDijck type invoices
 - ❖ **BP 10402 1140 Evere**
- Other types of invoices for Merchandise Food or Non Food Belgian or international
 - ❖ **BP 10401 1140 Evere**

6. The Help Desk Suppliers

The Helpdesk Suppliers is the central communication point for **all your questions** about invoices, payments, account extracts or price disputes and debit notes.

Contact:

Tel: 0032 (0) 2 729.1515 from Monday through Friday from 8H30 until 12H30

Fax : 0032 (0) 2 729.2323

E-mail : Suppliers_Helpdesk@carrefour.com

Courier : BP 10405 1140 Evere

7. Other useful contacts :

EDI (communication of your invoices electronically): Jérôme Vivet (02 729 2770).

SFF (Financial Services for Suppliers) : Audrey Pilibossian (02 729 6075).

8. The productsheet for introduction of new articles

Your sheet and a help manual (English, French or Dutch) are available via:

HelpDesk WRI On Boarding

Tel. 00 32 (0)2 729 68 70

Email: helpdesk_wri_be@carrefour.com

Hoping that this document will contribute to the efficient treatment of your invoices,
We send you our best regards,

Thierry Michiels

Directeur Administration
& Accounts dept