

EXHIBIT C
INVOICING INSTRUCTIONS

1.0 INVOICING INFORMATION

- 1.1 These instructions to Supplier shall govern the submission of invoices for approval and/or payment.
- 1.2 Failure to meet the requirements requested herein may result in payment delay or invoice rejection.
- 1.3 **All Invoices and all supporting documents shall be electronically transmitted via email in an 8.5” x 11” letter size “PDF” format to the following (hard copy will not be used for payment processing):**

ACCOUNTSPAYABLE@KURARAY.COM

One (1) PDF invoice per email sent containing all invoice pages and invoice attachment (supporting document) pages.

Or, if multiple PDF files, then one PDF file includes the invoice pages and subsequent PDF files and supporting documents. The attachment file name must begin with the word “ATTACHMENT.”

Subject line must include Supplier Name – Invoice Number – Buyer Purchase Order Number.

Bill To: Kuraray America, Inc.
3700 Bay Area Blvd. Suite 680
Houston, TX 77058

Accounts Payable Phone Number: 713-495-7397

- 1.4 **Kuraray strongly recommends payments be made by ACH direct bank-to-bank transfer and requests Supplier to provide banking information to the Buyer.**

- 1.5 **[ACH INSTRUCTIONS \(Please provide the following\):](#)**

[Banking Information on Company Letterhead](#)
[Bank Name, Address, Phone Number, Routing Number, Account Number and ABA Number](#)

- 1.6 Other payment methods are available and can be arranged such as wire transfer and check; however, this could potentially cause a delay in your payment receipt.

- 1.7 **Any of the following conditions will be considered just cause for withholding payment and / or returning invoices to Suppliers without loss of applicable discount privileges:**

- a. The invoice, attachments, and / or Purchase Order do not agree in all respects.
- b. Errors or omissions have been made in the Suppliers invoice.
- c. ACH transfer information are not included on the invoice.

- 1.8 **Invoices must include the following information:**

- a. Buyer's Purchase Order number
- b. Purchase Order item number for each item on the invoice
- c. Quantity for each item
- d. Material description
- e. Material tag number (if applicable)
- f. Net price per item
- g. Extended total value for the quantity invoiced
- h. Payment terms
- i. Packing list (if Applicable).
- k. Progress payments – description of milestone payment and documented proof that the milestone has been met (if Applicable).

- l. Federal Tax Identification Number
 - m. Banking information to be included on each invoice
- 1.9 Combining two (2) or more of Buyer's Purchase Orders on one invoice is not acceptable.
- 1.10 The payment period will begin on the date that the Buyer's office making the payment receives an acceptable invoice from Supplier (at the address specified above) in proper order with all supporting documents.
- 1.11 Unauthorized billing for component parts of an item will not be accepted. Partial quantities of complete units are acceptable (e.g., 10 of 50 total units).
- 1.12 Buyer reserves the right to refuse payment, without loss of cash discount, on invoices for charges not previously authorized in writing by Buyer.

– End of Invoicing Instructions –