

VENDOR INVOICING INSTRUCTIONS

	DO	Do not
Minimum Invoice Requirements	<p>Must include:</p> <ul style="list-style-type: none"> Clearly identify it as INVOICE Unique invoice number and invoice date (the date that the invoice is issued) Amount due and currency Your company's full legal name and your remit-to address Full address where the goods were shipped or the services delivered including zip+4 in the US Bill-to-name of the South Bow legal entity as written in your Purchase Order (PO) South Bow's Purchase Order number or Coding* Description of goods and services provided Taxes itemized and subtotaled Tax registration numbers: GST/HST and/or QST in Canada or State/Federal in the US <p>If applicable:</p> <ul style="list-style-type: none"> Withholding Tax (Canada) Holdback/Retainage must be identified as a deduction "FINAL INVOICE" must be clearly indicated on invoices when no further invoices will be submitted for that reference PO South Bow representative/Project Manager name referenced 	<ul style="list-style-type: none"> Do not exceed more than 20 characters in your invoice number Do not submit invoices without a valid South Bow PO or coding, those will be returned
Credit Memo Requirements	<ul style="list-style-type: none"> Clearly identify it as CREDIT MEMO Include the original invoice number as reference 	
How to submit your invoices	<ul style="list-style-type: none"> Canada, send your invoices to invoices.canada@southbow.com USA, send your invoices to invoices.usa@southbow.com Only in PDF format Only one invoice in each PDF Each PDF must be limited to 20 Mega Bytes Maximum 10 PDF files in each email You can carbon copy (CC) interested parties 	<p>Do not include comments or instructions in the body of the email. The system only extracts data from the PDF. If you have any questions or need to provide additional information, contact us at:</p> <p>invoice.inquiries@southbow.com</p>
*Coding	<p>A PO is a mandatory requirement to process invoices, only under exceptional circumstances, South Bow's Accounts Payable department may process invoices without PO. In absence of a PO, the invoice must include coding information electronically written on the cover page:</p> <ul style="list-style-type: none"> Company Code (4 digits) Vendor Account (7 digits) Cost Center (6 digits) Project ID and Activity Number (mandatory if the invoice is project-related) Procurement Category (as listed in the D365 procurement catalog) South Bow's contact person's email (e.g., <i>john.doe@southbow.com</i>) 	<ul style="list-style-type: none"> Do not write the coding by hand, use Microsoft Edge, Acrobat or similar Do not cover or alter the invoice, find a blank space to stamp the coding

You may CC interested parties in your email; however, invoices must always be sent to the designated email addresses listed above—never to an individual's email. If you do not have a PO, please speak with your South Bow contact. They will either provide a PO number or the appropriate coding required for invoice processing. Invoices submitted without a PO or proper coding will be returned. Please submit each invoice only once. Submitting the same invoice multiple times will trigger a duplicate review process, which may delay payment. If you have any questions or would like to check the status of an invoice, feel free to contact us at: **invoice.inquiries@southbow.com**

We use Optical Character Recognition (OCR) technology to extract data from PDF invoices, so to avoid delays, please submit the original system-generated PDF rather than a scanned copy. Additionally, maintaining a consistent invoice layout is important, as the system learns where to locate key information—greater consistency leads to faster and more accurate processing.