



Dow Invoicing Requirements

Invoicing Quality Standards and Submission Methods

What Information Should be on your Invoice?

Accurate invoice information provides significant benefits to your company including fast delivery of payment, early invoice data validation and better visibility on payment status. In order to avoid delays in payment, it is critical that your invoice includes **ALL** required information and matches the details provided in Dow's Purchase Order ("Purchase Order" or "PO"). Please follow all Purchase Order instructions from Dow for invoice submissions.

Buyer will only pay accurate invoices submitted in accordance with the Purchase Order requirements. If an invoice does not meet the requirements in the Purchase Order or is otherwise incomplete or incorrect (such as an incorrect amount or an item for which Buyer is not responsible for payment), the invoice where legally allowed, will be returned to you, and you must issue a new, correct invoice and submit it to Buyer. Where not legally allowed, the invoice will be referred back to you to provide additional details to Buyer. Invoices shall be accompanied by reasonable documentation if requested by Buyer to support the billing.

How should you submit your invoice?

Specific invoice submission methods may be required depending on regional/country requirements. For more information regarding regional invoice submission methods, refer to the regional links above for specific instruction.

Invoice submission methods may include one or more of the following:

- Digital Invoice Submission
- Email Invoice Submission
- Paper Invoice Submission

Submitting International Trade Orders

International Trade Orders follow a special submission process. If you have an International Trade Order and Invoice, please make sure to contact Dow's Freight Forwarder to align with the appropriate process to be followed.

Payment Inquiries: Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

Specific Dow requirements for invoice information by different regions must be checked via the below links.

[NORTH AMERICA](#)

[EMEA & INDIA](#)

[ASIA PACIFIC](#)

[LATIN AMERICA](#)



Dow North America (NAA) Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order or Bill of Lading
 - Item number (if applicable) and a detailed description of the Services and/or Products
 - Unit price, quantity, unit of measurement, and currency must match the Purchase Order
 - Do NOT combine different transaction types (debit and credit) in one invoice
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
 - One shipment number per outbound freight invoice
- Invoice must be legible
- Supplier's complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address including banking information.
 - Canada suppliers must include Tax Registration Number if charging Tax
- "Bill To" Entity Name exactly as noted on Purchase Order or Bill of Lading
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- Supplier's invoice number
- Invoice date
- Freight INCOTERM® (if applicable)
- Tax amount/rate information (if applicable)
 - Canadian tax needs to be labeled on the invoice
- Any final balance due invoices should always indicate already-made payments and include the words "balance due"
- Additional Outbound and Inbound Freight Invoice requirements:
 - Origin City and State
 - Destination City and State
 - Ship Date
 - Bill of Lading number, railcar number, packing list number
 - Separately billed accessorial are to be billed via paper/EDI with explanation of service/rate/etc. – with the verbiage "Separately Billed Accessorial" conspicuously printed on the invoice
 - For Outbound Freight line haul charges must be submitted prior to submitting additional accessorial charges to avoid rejections at CASS
- Credit memos need to be sent as a PDF document to FUSCHEQ@dow.com

Submission Methods

Digital Invoice Submission (Preferred Method)

Over the past several years, Dow has invested in the implementation of digital networks to support its Source to Pay work process. Suppliers utilizing these digital networks see a significant improvement in their paid on time and accuracy performance. Dow strongly encourages all Suppliers to submit invoices using one of Dow's digital invoice submission methods. Dow is currently working with Elemica® and ARIBA®.

NAA Outbound Freight, EDI to CASS is preferred method for invoice submission. For set up contact Dowsupport@cassinfo.com. If you want to know more, we encourage you to contact your Dow Purchasing representative to discuss.

Email Invoice Submission or CASS upload (Acceptable)

While the use of digital networks should be your first choice, Dow understands that not all companies are ready to

implement a network solution. Dow does allow Suppliers to submit invoices via email.

PDF File Submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF's in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

| Invoice Type | United States & Canada |
|--|--|
| Indirect: Labor, Services, Warehouse, Other Invoices | FUSELAP@dow.com |
| Raw Materials | FUSNRMP@dow.com |
| Hydrocarbons | FUSHCNE@dow.com |
| Utilities | FUSAPUT@dow.com |
| Inbound Freight | Truck: FUSELTI@dow.com Loaded Inbound Rail Freight: FUSRAIL@dow.com Misc. Rail: FNARPMT@dow.com Ocean & Dray: FUSELOI@dow.com Air: FUSFREIG@dow.com Scripts/Uploads: FUSFSCR@dow.com Silicones: Veraction https://traxtech.com |
| Outbound Freight | Deep Sea Vessel: Dow Marine Logistics All other transportation modes: Upload to CASS portal Scripts/Uploads: FUSFSCR@dow.com |
| Scripted Invoices | Suppliers on scripted invoice must be approved by their Dow Purchasing contact and will receive invoice submission instructions separately |

Paper Invoice Submission (by exception only)

Paper invoice submission is discouraged by Dow. Please use digital invoice submission wherever possible. Paper invoices must be scanned before being entered into Dow's system and hence lead to longer processing times.

Please send paper invoices to the mailing addresses listed below considering the country where your products or services are supplied to:

| Invoice Type | United States | Canada |
|--|-----------------------------------|-----------------------------------|
| Indirect: Labor, Services, Warehouse, Other Invoices | PO Box 210279 Dallas TX 75211 | PO Box 211129 Dallas TX 75211 |
| Raw Materials | PO Box 210429 Dallas TX 75211 | PO Box 210429 Dallas TX 75211 |
| Hydrocarbons | PO Box 210279 Dallas TX 75211 | PO Box 211129 Dallas TX 75211 |
| Utilities | PO Box 210009 Dallas TX 75211 | PO Box 210009 Dallas TX 75211 |
| Inbound Freight | PO Box 210099 Dallas, TX 75211 | PO Box 210099 Dallas, TX 75211 |

| | | |
|-------------------------|---|---|
| | DHL, FedEx, UPS: PO Box 2559 Midland MI 48641 Miscellaneous Rail Charges: Rail Miscellaneous Invoices PO Box 2879 Midland MI 48641-2879 | DHL, FedEx, UPS: PO Box 2559 Midland MI 48641 Miscellaneous Rail Charges: Rail Miscellaneous Invoices PO Box 2879 Midland MI 48641-2879 |
| Outbound Freight | Send directly to CASS: Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611 | Send directly to CASS: Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611 |

Outbound Freight Truck Detention

Submitting Outbound Shipment related charges with Bill of Lading number to CASS:

- Detention Charges – Carriers are going to bill CASS for detention on carrier invoice per the following rules:
 - Carrier will submit **detention loading** charges to CASS on original invoice.
 - Carrier will submit **detention unloading** charges for Dow to Dow move only to CASS on original invoice.
- Detention Unloading at Customer
 - Carrier will submit detention unloading to the Customer.
 - If submitted to CASS on original invoice, unloading detention will be short paid.
 - If Carrier has tried to collect unloading detention from Customer and is unsuccessful after 90 days, or Customer has provided written refusal, the carrier can submit an additional accessorial invoice with all supporting documentation of attempts to collect from Customer to the following address:

| Invoice Type | United States | Canada |
|---|---|---|
| Detention Unloading at Customer Only after attempt to collect from Customer | Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611 | Dow (or Dow subsidiary) C/O CASS Information Systems PO Box 17611 St Louis MO 63178-7611 |

Freight Refund Submission

Freight refund check should include the following:

- Invoice Number
- One of the following
 - Shipment Number
 - Purchase Order
- If multiple shipments and/or invoices on a given refund check, a spreadsheet can be submitted with check referencing the above information needed to process your refund.
- This includes all payments made on behalf of CASS.

Please send refund checks to the mailing addresses listed below considering the country where your products or services are supplied to:

| United States | Canada |
|--|---|
| Dow (or Dow subsidiary) FREIGHT REFUNDS P.O. Box 1286 Midland MI 48641-1286 | Dow (or Dow subsidiary) FREIGHT REFUNDS P.O. Box 1286 Midland, MI 48641-1286 |

If you have questions pertaining to the Freight refund process or need additional information to submit your refund, please send correspondence to functional mailbox FUSCHEQ@dow.com.

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

CASS Information Systems Payment Services Team

Updated: December 2023

To obtain payment information on Outbound Freight invoices billed to CASS or to check the status of a freight bill that was invoiced to CASS, go to www.Cassport.com. Before you are able to check the status, you will need to apply for a user name and password. To do this, please contact the CASS Payment Services Team at 314-506-5959 or email them at PaymentServicesSTL@Cassinfo.com. It is your responsibility to follow the process and status of invoice through the CASS portal.

CASS Shipper Base Numbers

Please refer to [Appendix](#) for Shipper Base Numbers required for submitting CASS invoice submission.



Dow Europe, Middle East, Africa, & India (EMEAI)

Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
- Invoice must be legible
- Supplier's remit to address
- Freight INCOTERM® (if applicable)
- Any final balance due invoices should always indicate already-paid down payments
- "Bill To" Entity Name exactly as noted on Purchase Order
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- The name and address of the Supplier and the Buyer
- The VAT registration number of the supplier¹
- The Buyer's VAT registration number² must also be included on the invoice for products & services purchased from other EU countries and when the Customer is liable for the payment of VAT.
- Supplier invoice number³
- Trade Register number ⁴ of the Supplier
- The invoice date
- The date on which the products or services were supplied when different from the invoice date
- The quantity and type of products or services supplied

Invoices must also include the following data for every VAT rate or exemption in VAT:

- the price per piece or unit, excluding VAT
- any reductions (e.g. discount) that are not included in the price
- the VAT rate that has been applied
- the total cost (the price excluding VAT)
- in case of advance payment: the date of payment, if this is different from the invoice date
- the amount of VAT
- Invoice can be expressed in any currency, but the VAT amount should always be in local currency i.e. where the transaction is deemed to take place
- In cases where the person liable for payment of VAT is a tax representative, the VAT identification number of the tax representative, together with full name and address
- In the case of an exemption or where the Customer is liable for payment of VAT (reverse charge), reference to the EU Directive, local legislation or any other reference should be mentioned on the invoice
- Furthermore it must be apparent from the invoice whether a special VAT regulation applies

¹ In Germany the general tax number should be specified when no VAT number has been granted.

² In Kenya also the personal identification number (PIN) of the Supplier and Customer should be specified.

³ In Kenya the invoice should be generated through an Electronic Tax Register (ETR) containing details of the transaction. The logo and identification of the ETR should be specified on the invoice. In Ghana invoices must be pre-printed as authorized by the Commissioner of VAT. Invoices which are not pre-printed must be approved by the Commissioner of VAT before use. Furthermore, the Supplier's signature should be specified on the invoice in Ghana.

⁴ Not mandatory in Norway, Switzerland, France, Ireland, Portugal, Spain, Sweden, UK and Poland. In Germany the responsible registration court and the names of the managing directors should typically be specified on the invoice.

Submission Methods

Digital Invoice Submission

E-Invoice: XML (Italy only)

- Any invoice issued by an established company in Italy versus another established company in Italy and/or Italian resident and/or an Italian government institution, needs to be in the form of an XML message.
- This XML invoice has to be sent to the fiscal authorities in Italy (SDI) where an invoice check will be executed by the SDI. Only approved XML invoices will be distributed by SDI to the Buyer.
- Codice Destinario Dow: **CS8NOAM**
- Codice Destinario Dow in cases submitted via ARIBA® network: **IRKA1JB**
- XML Mapping should be set up as indicated below

XML Mapping

Purchase Order references

```
<DatiOrdineAcquisto>
  <RiferimentoNumeroLinea>Invoice Line Item Number</RiferimentoNumeroLinea>
  <IdDocumento>Purchase Order Number</IdDocumento>
  <NumItem>PO Item Number</NumItem>
</DatiOrdineAcquisto>
```

Service Entry Sheet references

```
<DatiContratto>
  <RiferimentoNumeroLinea>Invoice Line Item Number</RiferimentoNumeroLinea>
  <IdDocumento>SES Number</IdDocumento>
  <NumItem>SES Item Number</NumItem>
  <CodiceCommessaConvenzione>SES#</CodiceCommessaConvenzione>
</DatiContratto>
```

Shipment Number references

```
<DatiDDT>
  <NumeroDDT>Shipment Number</NumeroDDT>
  <DataDDT></DataDDT>
  <RiferimentoNumeroLinea>Shipment Line Item Number</RiferimentoNumeroLinea>
</DatiDDT>
```

Dow contact name/e-mail address

If you do not have one of the other references, you are asked to communicate our internal Dow contact name in the follow tag:

```
<Causale>Dow contact and email address</Causale>
```

EDI Connection

Dow is currently working with Elemica® and ARIBA® on EDI (electronic data interchange). If you want to know more, please contact your Dow Sourcing representative to discuss.

For freight export related invoices, Dow is currently working with Cass on electronic invoice formats. For the carriers on-boarded to Cass, and for the specific scope, this is the preferred method of invoice submission. If you want to know more, please contact your Dow Sourcing representative to discuss.

Email Invoice Submission

PDF file submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF's in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF and/or XML Files:

| Bill to Dow Entity Country | Email Address | Additional Comments |
|----------------------------|--|---|
| Africa | FTNINZA@dow.com | |
| Austria & Germany | FTNAPGE@dow.com | |
| Belgium | FTNAPBE@dow.com | |
| Denmark | FTNAPDK@dow.com | |
| Finland | FTNAPFI@dow.com | |
| France ⁵ | FTNAPFR@dow.com | Refer to the two attached documents to enable PDF invoicing. <u>Dow France Billing Certificate Form:</u> <ul style="list-style-type: none">• English Version• French Version <u>Dow France SAS - PDF Invoicing Instructions:</u> <ul style="list-style-type: none">• English Version• French Version |
| Italy | FTNAPIT@dow.com | Non-Domestic Invoices Only |
| India | FTNAPIN@dow.com | Digitally Signed in compliance with Indian Legislation |
| Netherlands | FTNAPNL@dow.com | |
| Norway | FTNAPSE@dow.com | |
| Portugal | FTNAPPT@dow.com | |
| Saudi Arabia | FTNAPAE@dow.com | |
| Spain | FTNAPES@dow.com | |
| Sweden | FTNAPSE@dow.com | |
| Switzerland | FTNAPCH@dow.com | |
| Turkey | FTNAPCH@dow.com | |
| United Arab Emirates | FTNAPAE@dow.com | |
| United Kingdom | FTNAPUK@dow.com | |
| All others | FTNAPOR@dow.com | |

Paper Invoice Submission (not recommended)

Paper invoices submission is discouraged by Dow. Please use digital invoice submission wherever possible. Paper invoices are scanned before being entered into Dow's system. Therefore, it is very important that the invoice has a high quality.

Follow Dow's Purchase Order for the correct mail to address. If the mail to address is not mentioned on the Purchase Order, send paper invoices to the addresses listed below⁶ considering the country where your products or services are supplied:

⁵ Utilize included forms to enable PDF submission for France. It is a regulatory requirement to have a signed contract in place between both parties to continue submission and accepting invoices in PDF format. The invoices must be originally generated through the Supplier's ERP (no manual scan of the paper copy).

⁶ If the correct country is not listed, contact your Dow commercial manager or other Dow contact for the correct mail to address.

Valid Mail to address to submit your paper invoice:

| Bill To Dow Entity Country | Mail to address: |
|--|--|
| Algeria | DOW CHEMICAL IMEA GMBH - Liaison Office Algeria 12, allée des Palmiers (Ex- lot Djenane El Malik) Hydra, Algiers Algeria |
| All Other African Countries | Dow Southern Africa (PTY) LTD Ground floor Magma Building Maxwell Office Park Magwa Crescent Waterfall City MIDRAND 1686 |
| Austria & Germany | DOW PO Box 95 820 15 Bratislava SLOVAKIA |
| Belgium | DOW PO Box 105 820 15 Bratislava SLOVAKIA |
| Denmark | DOW PO Box 114 820 15 Bratislava SLOVAKIA |
| Finland | DOW PO Box 115 820 15 Bratislava SLOVAKIA |
| France | DOW PO Box 98 820 15 Bratislava SLOVAKIA |
| India | DOW 48/2 Kudlu Gate off Hosur Road Bangalore 560 068 INDIA |
| Italy (Non-Domestic Invoices Only) | DOW PO Box 102 820 15 Bratislava SLOVAKIA |
| Netherlands | DOW PO Box 96 820 15 Bratislava SLOVAKIA |
| Norway | DOW PO Box 123 820 15 Bratislava SLOVAKIA |
| Poland & Romania | DOW PO Box 113 820 15 Bratislava SLOVAKIA |

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|-------------------------|--|
| Portugal & Saudi Arabia | DOW PO Box 110 820 15 Bratislava SLOVAKIA |
| Spain | DOW PO Box 101 820 15 Bratislava SLOVAKIA |
| Sweden | DOW PO Box 107 820 15 Bratislava SLOVAKIA |
| Switzerland | DOW PO Box 94 820 15 Bratislava SLOVAKIA |
| Turkey | DOW TURKIYE KIMYA SANAYI VE TICARET LIMITED SIRKETI Dilovası organize san.Böl.2.Kısım D:2001 Sok No:1 KOCAELI/DILOVASI TURKEY |
| United Arab Emirates | Dow Chemical IMEA GmbH Al Wahda City Tower Hazaa Bin Zayed the First Street Abu Dhabi United Arab Emirates |
| United Kingdom | DOW PO Box 103 820 15 Bratislava SLOVAKIA |

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

CASS Information Systems Payment Services Team

To obtain payment information on Outbound Freight invoices billed to CASS or to check the status of a freight bill that was invoiced to CASS, go to www.Cassport.com. India related invoices must still refer to the Dow Supplier Portal for payment details information. Before you are able to check the status, you will need to apply for a username and password. To obtain credentials through Cass, go to www.Cassport.com and apply for a username and password by clicking the “sign-up” button. It is your responsibility to follow the process and status of invoice through the CASS portal.



Dow APAC Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

Non-Freight Invoice

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items with amount for each PO line
 - Unit price, quantity, unit of measurement and currency must match the Purchase Order
 - If down payment/prepayment is made, please mark “down payment/prepayment” on invoice
- **Purchase Order (PO) Number** or **Shipment Number** (for outbound freight invoices) is required
 - SES – Service Entry Sheet number (when required/available)
- Invoice must be legible
- Supplier’s complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address
- “Bill To” Entity Name exactly as noted on Purchase Order
 - Legal name and address (Bill to) may be different than Invoice submission name and address
- Supplier’s invoice number
- Invoice date
- Tax amount/rate information (if applicable)

Logistics Invoice

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items with amount for each PO line
- Please make sure to contact Dow logistic focal to align with the appropriate process to be followed
- E-file (Uploading file) is required
- Name the E-file by “Cocd_Vendor Code_inv number”
- Send the E-file to scanning functional email box but differentiate the email subject line to state if the email contains E-file only or Invoice + E-file
- Supporting document (3rd party re-claim invoices, if any)
- Do NOT combine different transaction types (e.g. Inbound freight, Outbound freight, Freight forwarder service fee, etc) in one invoice.

Submission Methods

Digital Invoice Submission

PDF File Submission

- When emailing invoices, file submission must be in PDF format
 - Compressed or zipped files are not accepted
 - No more than 20 PDF’s in an email with a combined file size of less than 30MB
 - No password protection or encryption on the PDF file(s)
- Each PDF file can only contain one invoice
 - Invoices with more than one page should not be split into separate PDF documents
- Soft copy invoice and supporting document should be combined in one PDF file
- **Elemica Digital Submission** - 1 PDF, 1 Dow template, and all mandatory fields must be filled in

Please send PDF invoices to the email addresses listed below:

The email addresses below are intended only to receive invoices. Check invoice status and submit new inquiries at www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF Files:

| Country | Comment | PDF invoice receiving mailbox |
|--------------------|---|--|
| Australia | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | FAUAPAY@DOW.COM |
| China | Original e-Invoice accepted. Do not send printed E-invoices to paper invoice scanning location. | FPASCAN@DOW.COM |
| Hong Kong | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | fhkscan@dow.com |
| Indonesia | e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers. | FJKSCAN@DOW.COM |
| Japan | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | fjpscan@dow.com |
| Korea | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | fslapay@dow.com |
| Malaysia | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | fmyscan@dow.com |
| Myanmar | e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers. | FNZSCAN@DOW.COM |
| New Zealand | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | FNZSCAN@DOW.COM |
| Philippines | e-Invoice NOT accepted for domestic transactions, the mailbox provided on the right is only to receive PDF e-Invoice from overseas Suppliers or Suppliers with CAS certificate | FPHSCAN@DOW.COM |
| Singapore | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | fsgscan@dow.com |
| Taiwan | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | ftwscan@dow.com |

| | | |
|---------|---|--|
| Vietnam | Original e-Invoice (PDF) accepted. Do not send printed E-invoices to paper invoice scanning location. | FVNSCAN@DOW.COM |
|---------|---|--|

Paper Invoice Submission

- Invoice and related supporting document should be clipped together
- Please separate invoices with different invoice numbers, do not clip together

Please send paper invoices to the mailing addresses listed below considering the country where your products or services are supplied:

| Country | Mailing Address (EN) | Mailing Address (Local language) |
|-----------|---|---|
| Australia | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| China | Iron Mountain Shanghai Mail Point DOW, No.38 Liuming Road, Putuo District, Shanghai 200333 Attn: Dow Program Tel: 021-56055028-601 | 铁山档案文件管理 (上海) 有限公司 上海市普陀区柳明路 38 号 DOW, 邮编 200333 收件人: Dow 项目组 联系电话: 021-56055028-601 |
| Hong Kong | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| Indonesia | PT Crown Worldwide Indonesia Taman Tekno Blok D/20 Sector XI, Bumi Serpong Damai Tangerang 15314 Indonesia Attn: Citantri Ayu / Ade Sofyan Subject: Dow Indonesia Phone: +6221 7588 2338 | NA |
| Japan | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |

| | | |
|-------------|--|---|
| South Korea | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 E-invoice receiving mailbox: FSLAPAY@dow.com | NA |
| Myanmar | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| Malaysia | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| New Zealand | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| Philippines | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |
| Singapore | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 E-invoice receiving mailbox: FSGSCAN@DOW.COM | NA |
| Taiwan | SOFTWARE ISLAND (TAIWAN) LIMITED Ref: Dow Taiwan 6F.-3, No189, Sec. 2, Keelung Rd Xinyi District, Taipei City, 110 TAIWAN Phone: 88622732-8994 / 88622732-0670 | 香港商適時科技有限公司台灣分公司 备注: Dow Taiwan 110 台北市信義區基隆路二段 189 號 6 樓之 3 電話: 88622732-8994 / 88622732 - 0670 |
| Vietnam | Iron Mountain HK Limited Attn: DMS Department (Dow) 3 Kin Tai Street Tuen Mun HONG KONG Phone: +852 3421 1932 | NA |

Dow Procure to Pay (PtP) Service Desk

Check invoice status and submit new inquiries at www.dow.com/supplierportal.

Updated: December 2023



Dow Latin America Invoicing Requirements

Invoicing Quality Standards and Submission Methods

Invoice requirements

- Invoice must fully match the Purchase Order
 - If PO is split into separate line items, the invoice must also reflect separate line items
- **Purchase Order (PO) Number or Shipment Number (for outbound freight invoices) is required**
 - **SES – Service Entry Sheet number (when required/available)**
- Invoice must be legible and readable
- Supplier's complete name, tax identification number (or similar identification in non-U.S. jurisdictions) and remit to address
- "Bill To" Entity Name exactly as noted on Purchase Order
- Supplier's invoice number and Invoice date
- Freight INCOTERMS® (if applicable)
- Tax amount/rate information (if applicable)
- Unit price, unit of measurement and currency must match the Purchase Order
- Any final balance due invoices should always indicate already-made payments

Submission Methods

Digital Invoice Submission (recommended)

e-Invoice: XML File Submission (only applicable to domestic Colombia, Mexico and Brazil)

Please check the critical XML requirements by country in the last page that must be implemented by your company. Address these requirements internally and/or contact Dow for clarification on requirements.

- **Colombia:** Domestic Large Players and early adopters must submit 1 PDF + 1 XML invoice per email
- **Mexico:** Domestic Suppliers must submit 1 PDF + 1 XML invoice per email
- **Brazil:** Domestic Suppliers must submit CT-e / NF-e XML invoices to SEFAZ. Paper copies of CT-e/NF-e invoices should not be submitted to Dow Accounts Payable email addresses as these are taken directly from government website for payment purposes. The process for non-electronic invoices, such as domestic Services or all foreign transactions remains unchanged.
- **Elemica Digital Submission** - 1 PDF, 1 Dow template, and all mandatory fields must be filled in.

EDI Connection

Dow is currently working with Elemica® and ARIBA® on EDI (electronic data interchange). If you want to know more, please contact your Dow Sourcing representative to discuss.

PDF file submission





- When emailing invoices, file submission must be **in PDF format**
 - Only one invoice per PDF file
 - Email size should be **less than 30MB**
 - No password protection or encryption on the PDF file
- Only one (1) invoice per PDF file.
 - Invoices with more than one page should **not be split into separate PDF documents**.
- For Mexico and Colombia, you must only send 1 PDF + 1 XML per email. The subject line of the email must clearly identify its purpose – for example "Invoice", "Credit Note", "Debit Note", etc.

Invoices must be sent by email to the correct Dow address listed in the section below:

The Dow email addresses below are for receiving invoices only and should **not** be replied to. If you need support or help, visit www.dow.com/supplierportal

Valid Functional Mailboxes to submit your PDF and/or XML Files:

Where to send your invoice for Domestic Purchases

| Bill To Dow Entity Country | Invoice File Type Required | Note | Email Address |
|---|---|--|--|
|  Argentina | PDF copy of invoice must be submitted to Dow | XML must be submitted to AFIP | facturaladow@dow.com |
|  Brazil | All types of service invoices debit and credit notes | Do not send PDF of NF-e and CT-e Do not send XML | faturabrdow@dow.com |
|  Colômbia | Suppliers required by DIAN: send XML and PDF, within a single ZIP file. Non-obligatory suppliers at DIAN: PDF | For international purchases, the PDF must be sent to facturaladow@dow.com | facturacol@dow.com |
|  Mexico | XML & PDF | For international purchases, the PDF must be sent to facturaladow@dow.com | facturamex@dow.com |
| Other countries in LAA | PDF | | facturaladow@dow.com |

Contract negotiations may require a third party to pay on behalf of Dow, in which case the supplier is informed where to send the invoice through the commercial contract.

For import material, a copy of the invoice must also be sent to the Broker due to customs clearance

Where to send your invoice for International Purchases

| Bill To Dow Entity Country | Type of Purchase | Dow Companies | Email Address |
|---|------------------|-----------------------------|---|
|  Argentina | Material | All Companies in Argentina | Send the invoice directly to your Freight Forwarder |
|  Brazil | Material | All Dow companies in Brazil | Send the invoice directly to your Freight Forwarder |
| Other LAA Countries | Material | All other Dow companies | facturaladow@dow.com |
| All countries in LAA | Service | All Dow Companies | Brazil: faturabrdow@dow.com Other LAA Countries: faturabrdow@dow.com |

Brazilian Requirements for Paper Invoices (NF-e and CT-e)

- NF-e (products) and CT-e (inbound freight): Hard Copy of the Invoice must accompany the products
- CT-e outbound freight: Hard copy of invoice must be sent to Dow's Requestor
- Please do NOT send paper copies of NF-e or CT-e invoices directly to Dow Accounts Payable email addresses and / or Iron Mountain® address as these are taken directly from the government website for payment purposes.

International Order Shipping

International purchase orders follow a special shipping process. If you have an international purchase order and an invoice, contact your Dow Brokers to align on the appropriate process to follow.

Dow Procure to Pay (PtP) Service Desk

If you have questions related to invoice requirements or payment status, please contact the Dow Procure to Pay Service Desk at www.dow.com/supplierportal.

Mandatory instructions for XML files

Make sure that critical fields are included as specified below (The instructions were revised in December 2019. Be aware of changes to legislation. It is not Dow's responsibility to provide updated instructions on changes to legislation regarding XML):

Updated: December 2023

Please ensure critical fields below are included accordingly:

Brazil

- Purchase Order Numbers must be included on field "xPed" (10-digit number)
- Purchase Order Item must be included on the field "nltemPed", (5-digit number read from left-to-right)
- Shipment Number must be included on field "xObs" (exact 8-digit number or 10-digit with leading zeros)

Mexico

- File Naming – the XML and PDF files must have the same name (just differs in file extension)
 - XML Formatting: Dow needs Four critical items to successfully process your XML
 - The Purchase Order (PO), Service Entry Sheet (SES) and/or Shipment Number must be accurate.
1. **<cfdi:Addenda>** tag.
 2. **<cfdi:Concepto>** tag information, contained within Addenda.
 3. **ReferenceDoc** Attribute: This will contain a Purchase Order (PO), Service Entry Sheet (SES) and/or Shipment Number.
 - a. *ReferenceDoc* = "#PO4XXXXXXXX/XXXX"
 - b. *ReferenceDoc* = "#SHXXXXXXXXXX"
 - c. *ReferenceDoc* = "#SES10XXXXXXXX/0001"
 4. **ContactEmail** Attribute: This will contain the Dow Requestors Email address.
 - a. *Contact Email*="Dowcontact@dow.com"

XML example of Addenda tag and the required attributes mentioned above:

```
3 <cfdi:Emisor Rfc="Example923456" Nombre="Example Company" RegimenFiscal="624" />
4 <cfdi:Receptor Rfc="Example123456" Nombre="ROHM AND HAAS MEXICO" UsoCFDI="G03" />
5 <cfdi:Conceptos>
6 <cfdi:Addenda>
7 <cfdi:Concepto ContactEmail="Dowcontact@dow.com" Cantidad="1" Unidad="SERVICIO" ReferenceDoc="#SH:42828946"
8 Descripcion="FLETE" ValorUnitario="5800.00" Importe="5800.00" ClaveProdServ="99999999" ClaveUnidad="E48">
9 <cfdi:Impuestos>
10 <cfdi:Traslados>
11 <cfdi:Traslado Base="5800.00" Impuesto="002" TipoFactor="Tasa" TasaOcuota="0.160000" Importe=
12 "928.0000" />
13 </cfdi:Traslados>
14 <cfdi:Retenciones>
15 <cfdi:Retencion Base="5800.00" Impuesto="002" TipoFactor="Tasa" TasaOcuota="0.040000" Importe=
16 "232.0000" />
17 </cfdi:Retenciones>
18 </cfdi:Impuestos>
19 </cfdi:Concepto>
20 </cfdi>Addenda>
21 </cfdi:Conceptos>
22 <cfdi:Impuestos TotalImpuestosRetenidos="232.00" TotalImpuestosTrasladados="928.00">
23 <cfdi:Retenciones>
24 <cfdi:Retencion Impuesto="002" Importe="232.00" />
25 </cfdi:Retenciones>
26 <cfdi:Traslados>
27 <cfdi:Traslado Impuesto="002" TipoFactor="Tasa" TasaOcuota="0.160000" Importe="928.00" />
</cfdi:Traslados>
</cfdi:Impuestos>
```

Colombia

- Purchase Order/Shipment Number and/or Service Entry Sheet (SES) must be included on <fe:Invoice><cbc:note>:
 - Purchase Orders Numbers must be prefixed by #PO, Shipment Numbers: prefixed by #SH and Service Entry Sheet numbers, prefixed by #SES
 - If an invoice has multiple PO references, each number should be separated by a ";"

- In case no Purchase Order # exists, the Dow Requester's e-mail must be included on tag <fe:AccountingCustomerParty> <cac:DeliveryContact><cbc:ElectronicMail/>
- In case invoices are paid by credit card, they should be sent to Dow's Cardholder and add the reference "PCARD" in the above XML field <fe:invoice><cbc:Note>

Appendix I, Reference to Shipper Base Numbers for Billing CASS

| Shipper Base for Billing CASS | Currency For Shipper Number | CASS Shipper Name | Legal Entity Name for Company Code | Dow Company Code |
|-------------------------------|-----------------------------|---------------------------------------|------------------------------------|------------------|
| CASS120400 | US\$ | DOW US\$ | Dow | 0001 |
| CASS120401 | CN\$ | DOW CN\$ | Dow | 0001 |
| CASS120400 | US\$ | DOW CANADIAN US\$" | Dow Canada ULC | 0002 |
| CASS120401 | CN\$ | DOW CANADIAN CN\$" | Dow Canada ULC | 0002 |
| CASS120400 | US\$ | DOW/UCC US\$" | Union Carbide Corporation | 2000 |
| CASS120401 | CN\$ | DOW/UCC CN\$" | Union Carbide Corporation | 2000 |
| CASS120400 | US\$ | DOW EUROPE US\$" | Dow Europe GmbH | 2120 |
| CASS120401 | CN\$ | DOW EUROPE CN\$" | Dow Europe GmbH | 2120 |
| CASS120400 | US\$ | DOW POLY-CARB, INC US\$ | Poly-Carb, Inc | 1410 |
| CASS120401 | CN\$ | DOW POLY-CARB, INC CN\$ | Poly-Carb, Inc | 1410 |
| CASS120404 | US\$ | DOW ROOFING SYSTEMS LLC US\$ | Dow Roofing Systems LLC | 1283 |
| CASS120405 | CN\$ | DOW ROOFING SYSTEMS LLC CN\$ | Dow Roofing Systems LLC | 1283 |
| CASS120400 | US\$ | DOW GNS TECHNOLOGIES LLC US\$ | GNS Technologies, LLC | 1325 |
| CASS120401 | CN\$ | DOW GNS TECHNOLOGIES LLC CN\$ | GNS Technologies, LLC | 1325 |
| CASS120400 | US\$ | Dow Canada Material Sciences ULC US\$ | Dow Canada Material Sciences ULC | 4004 |
| CASS120401 | CN\$ | Dow Canada Material Sciences ULC CN\$ | Dow Canada Material Sciences ULC | 4004 |
| CASS120400 | US\$ | ROHM & HAAS TEXAS INC US\$ | ROHM & HAAS TEXAS INC. | 4007 |
| CASS120400 | US\$ | ROHM & HAAS CHEMICALS LLC US\$ | ROHM & HAAS CHEMICALS LLC | 4049 |
| CASS120400 | US\$ | ROHM AND HAAS COMPANY US\$ | ROHM AND HAAS COMPANY | 4050 |
| CASS120400 | US\$ | DOW SILICONES CORPORATION US\$ | Dow Silicones Corporation | 4301 |
| CASS120401 | CN\$ | DOW SILICONES CORPORATION CN\$ | Dow Silicones Corporation | 4301 |
| CASS120400 | US\$ | DCC LITIGATION FACILITY, INC US\$ | DCC Litigations Facility, INC. | 4309 |
| CASS120401 | CN\$ | DCC LITIGATION FACILITY, INC CN\$ | DCC Litigations Facility, INC. | 4309 |
| CASS120400 | US\$ | VALLEY ASSET LEASING LLC US\$ | Valley Asset Leasing LLC | 4319 |
| CASS120401 | CN\$ | VALLEY ASSET LEASING LLC CN\$ | Valley Asset Leasing LLC | 4319 |
| CASS120400 | US\$ | DEVONSHIRE UNDERWRITERS LTD US\$ | Devonshire Underwriters LTD. | 4325 |
| CASS120401 | CN\$ | DEVONSHIRE UNDERWRITERS LTD CN\$ | Devonshire Underwriters LTD. | 4325 |
| CASS120400 | US\$ | DC ALABAMA INC US\$ | DC Alabama INC | 4357 |
| CASS120401 | CN\$ | DC ALABAMA INC CN\$ | DC Alabama INC | 4357 |