

## Boral Invoice Standards

Boral has introduced standards for all supplier generated invoices to ensure that invoices are processed on a timely basis. Invoices that do not meet these requirements will not be processed and will be returned for amendment and resubmission.

It is important that when accepting an order, you ensure that you receive all relevant information required to meet these standards. Payment will only be scheduled (per agreed terms) once an invoice meeting Boral's standard has been received.

### Invoice Formatting

- Where a Boral purchase order is issued, the invoice must quote the purchase order number that relates to the items on the invoice.
- Purchase order number and other invoice details must not be handwritten.
- Boral continues to accept invoices by mail and fax, but it is preferable that invoices are sent electronically, in PDF format containing one invoice number per PDF document.
- All information is to be presented in a standard format that does not change from invoice to invoice.

### Minimum Invoice Requirements

- Name of your company with your business address
- Name of the relevant Boral business and address
- Purchase order number where applicable
- Invoice number and invoice date
- Payment terms and due date
- Total amount in USD by line of product or service
- Shipping/freight charge if applicable, shown separately
- Total amount due in USD
- Payment information
  - Wires & ACH: bank name, address, account#, and routing #
  - Checks: mailing address
  - Credit card: separate form or link to your payment platform

### Invoice Transparency

In addition to minimum requirements, invoices provided for supplier **works/services** must provide:

- A detailed description of the work performed including site and date of service provided
- Labor & out of pocket expenses – type, rate, time and total cost (one line per individual worker may be requested)
- Parts & equipment (one line per item) – type, unit cost, mark-up (if applicable), quantity and total cost
- Quote number or reference to which the work relates where applicable

Invoices provided for supplier **goods** must include;

- Product reference and description of goods supplied
- Quantity of each item, including weight and length if applicable, in US measurement units
- Sales tax amount, including sales tax rate used for calculation

**Credit Adjustments** must reference the original invoice and applicable purchase order number.

Unless otherwise agreed, **submission of invoices** to Boral will only be made after the goods or works/services have been supplied to a Boral site and accepted by a Boral staff member. Boral may request additional information as required. Circumstances where invoices are to be provided earlier will be determined and advised by the Boral business unit.

### Enquiries

**General enquiries** related to the submission of invoices may be directed to [suppliers@boral.com](mailto:suppliers@boral.com).