

## REQUIREMENTS FOR THE ACCEPTANCE OF INVOICES AND PAYMENT DOCUMENTS

### 1. Submission of the document

The Contractor must submit for review and approval, all Payment Statement or Itemised cost breakdowns by Eiffage, according to the format provided by Eiffage and complying with the requirements stipulated for the forwarding thereof, no later than the **20th of the month**, each time any of the following situations is met:

1. Any of the payment milestones established in the contract is complied with.
2. On a monthly basis in contracts for the progress of works or services.

Documents received after the 20th of each month shall be processed in the following month.

In addition to the contractual deliverables which underpin the execution recorded in each Payment Statement or Itemised cost breakdowns, the Contractor must certify compliance of its Labour Obligations with its own personnel and obligations with Subcontractors, pursuant to that set forth in the General Terms and Conditions for the contracting of Works and Services.

### 2. Approval and acceptance

Eiffage shall internally review the Payment Statement or Itemised cost breakdowns, verifying the progress or compliance of the milestone registered and its requirements for approval and shall conclude its approval by means of signatures.

Eiffage shall forward within the contractually stipulated deadline, the approved Payment Statement so that the contractor can proceed with the issuance of the invoice.

### 3. Submission of an invoice, billing statement or credit note:

The deadline for the issuance and forwarding of shall be the **25th of each month**, all invoices received with an issue date after the 25th of each month shall be automatically rejected and must be issued with the date of the following month.

For the submission of the invoice, billing statement or credit note, the Contractor must comply with the following procedures:

The document must include mention of the Contract/Order number signed with Eiffage. In addition to complying with the legal requirements set forth in Article 617 of the Tax Statute:

- Must be specifically referred to a sales invoice.
- Surnames and name or corporate name and Tax Identification Number (NIT) of the seller or service provider.
- Surnames and name or corporate name and Tax Identification Number (NIT) of Eiffage Energía Colombia SAS 901.457.507-2, together with the separate VAT paid.
- Include a number corresponding to a consecutive numbering system for sales invoices.
- Date of issue.
- Specific or generic description of the items sold or services rendered which matches the contents of the Contract/Order, otherwise the invoice shall be rejected.
- Total value of the transaction.
- The name or corporate name and Tax Identification Number (NIT) of the printer of the invoice.
- Specify the status of sales tax withholder.
- A single invoice shall be issued for each Order/Contract.
- The invoice shall include the corresponding withholding tax percentage in the Fuente and ICA, as well as the municipality in which it is taxed.

It must likewise include the authorisation decision for invoicing, **which must be printed on the respective invoice.**

a. For those Contractors **who are now under a legal obligation to use electronic invoicing:**

- The mailbox enabled for the submission of electronic invoicing is [Proveedores.Colombia.EIE.Spain@eiffage.com](mailto:Proveedores.Colombia.EIE.Spain@eiffage.com).
- The email must be sent specifying in the SUBJECT MATTER of the email the Project Number or Cost Centre - Order No.- Corporate Name of the supplier - Eiffage Energía Colombia.
- The electronic XML document must include the Contract/Order Number
- For each document issued, an email must be sent to the aforementioned account.
- For the Validation, the XML and the graphic representation shall be sent in PDF format, which must arrive in a .zip file attaching the Payment Statement or Itemised cost breakdowns signed by Eiffage. (In the event of receiving only the XML or only the PDF, your document shall be automatically rejected, as well as in the case of not including the Payment Statement or Itemised cost breakdowns).
- The XML must be named according to the standard established by the Directorate of National Tax and Customs (DIAN) (Resolution 000042 of 5 May 2020).
- It must be ensured that the issued document complies with the technical specifications specified by the Directorate of National Tax and Customs (DIAN).

b. For those Contractors who are not under a legal obligation to use electronic invoicing, the following must be complied with:

- The forwarding of an email for each invoice to the address [Proveedores.Colombia.EIE.Spain@eiffage.com](mailto:Proveedores.Colombia.EIE.Spain@eiffage.com).
- The following must be attached to the email:
  - o The image of the invoice in PDF format.
  - o The Payment Statement or Itemised cost breakdowns signed by Eiffage.
- The email must be sent specifying in the SUBJECT MATTER of the email the Project Number or Cost Centre - Order No.- Corporate Name of the supplier - Eiffage Energía Colombia.
- For each document issued, an email must be sent to the aforementioned account.

**In the event of a corrective invoice or credit note**, the reference of the charge invoice against which the credit has been issued must be specified; it must likewise note the Order/Contract number or credit request reference where appropriate.

The documentation required from subcontractors shall be that specified in the Order/Contract with which same was contracted, as well as the means for the updating thereof.

Invoices which do not comply with the instructions set out in this document shall be rejected and returned to the supplier until the rectification thereof.

For the follow-up of invoices, please contact the email address:  
[Proveedores.Colombia.EIE.Spain@eiffage.com](mailto:Proveedores.Colombia.EIE.Spain@eiffage.com).