



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

TABLE OF CONTENTS

1.	SCOPE.....	2
2.	DEFINITIONS.....	2
3.	LANGUAGE OF THE CONTRACT AND EXECUTION.....	2
4.	INTERPRETATION AND HIERARCHY.....	3
5.	THE PROVIDER'S OBLIGATIONS.....	3
6.	WORKING GROUP.....	3
7.	TERM OF THE CONTRACT - CONTRACTUAL TERMS FOR PROVISION OF SERVICES.....	3
8.	ECONOMIC CONDITIONS (CONTRACT AMOUNT AND PRICES).....	3
9.	INVOICING.....	4
10.	PAYMENTS.....	4
11.	TRACEABILITY OF FINANCIAL FLOWS.....	5
12.	TAXES/LEVIES.....	5
13.	ASSIGNMENT OF CREDITS.....	6
14.	INDUSTRIAL AND INTELLECTUAL PROPERTY.....	6
15.	CONFIDENTIALITY.....	7
16.	PERFORMANCE.....	9
17.	ASSIGNMENT OF THE CONTRACT.....	9
18.	PROVIDER'S PROFESSIONAL INSURANCE OBLIGATION.....	9
19.	SUSPENSION, WITHDRAWAL AND TERMINATION.....	10
20.	COMMUNICATIONS.....	11
21.	ETHIC CLAUSES.....	11
22.	PERSONAL DATA PROTECTION.....	13
23.	APPLICABLE LAW AND JURISDICTION.....	15
	ANNEX 1 - ELECTRONIC INVOICING OBLIGATION.....	16
	ANNEX 2 CONFIDENTIALITY STATEMENTS.....	20
	ANNEX3 ANTI-CORRUPTION LETTER.....	22
	GDPR ANNEXES (FROM ANNEX 1 TO ANNEX 4).....	23



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09/09/2022

1. SCOPE

1.1 These General Contract Conditions apply to contracts for Professional services on Tax Matters, Institutional/Regulatory Affairs, Business Development and Consulting Services (hereinafter also referred to as the "General Conditions Italy" or "GC") governed by Italian law and entered into by and between one or more companies of the Enel Group (hereinafter also referred to as "ENEL") and a Provider (hereinafter jointly referred to as the "Parties") in accordance with the order of precedence set forth in art. 4 of the GC for the documents which, together with these GC, form the Contract.

1.2 ENEL pursues a sustainable business model and places environmental, social and economic sustainability, together with innovation, at the centre of its corporate culture, by implementing a development system based on the creation of value that is shared with all its internal and external stakeholders. ENEL pursues the achievement of the United Nations Sustainable Development Goals (SDGs), it is a "Participant" member of the UN Global Compact since 2004 and, in 2020, it was confirmed as one of its LEAD companies, thanks to its adherence to the 10 founding principles on human rights, labour standards, environmental protection and the fight against corruption.

ENEL is committed to boost social, economic and environmental sustainability, also through the contractual relationships with its suppliers.

The Provider declares to know ENEL's principles on sustainable development, available at the following link <https://www.enel.com/it/azienda/il-nostro-impegno/sdg-ONU>, and to share the same purposes.

1.3 Any waiver and/or amendment of these General Conditions or other documents part of the Contract, shall be approved in writing. Such amendments and/or waivers shall be effective and applicable only to the relevant Contract in relation to which those have been agreed, excluding any other existing or future contracts executed between the Parties.

2. DEFINITIONS.

2.1 The following definitions shall apply to this document:

- **Contract Manager:** natural person responsible for the management of the Contract, acting as ENEL's representative with the Provider, in relation to any matter connected with the performance of the Contract.
- **Contract:** Contract for consideration for the provision of Consulting Services, entered into between ENEL and the Provider and consisting of the inseparable set of contractual documents indicated below:
 1. **Order Letter (Lettera d'Ordine):** means the document that specifies the name and the personal data of the Parties, as well as the scope and the term of the Contract, that sets out the economic, administrative and regulatory conditions, lists and makes reference to any contractual document constituting the Contract.
 2. **Technical-economic documents:** technical/economic documents related to the specific Contract.
 3. **General Conditions Italy:** this document.
- **Affiliate:** means any legal entity that directly or indirectly controls, is controlled by or is under common Control with another legal entity: such legal entity shall be considered an Affiliate as long as Control exists. The term "Control" means, in relation to any legal entity, the direct or indirect power to direct or cause the direction of the management and/or policies of such legal entity, whether (i) through the ownership of voting shares which entitle to elect or appoint, directly or indirectly, the majority of the members of the board of directors or other decision-making body, (ii) by contract or (iii) otherwise.
- **Electronic Signature:** means signature of the Parties, whether digital or encrypted, intended to authenticate this writing and having the same force and effect as manual signatures and which certifies any communication among the Parties and the source and integrity of electronic documents.
- **ENEL Group:** means Enel S.p.A. and its Affiliates, in accordance with art. 2359 of Italian Civil Code (hereinafter also "cc").
- **Law:** all laws, statutes, ordinances, codes, rules, orders, decrees, regulations, injunctions, permits, licenses, authorisations of any legally established governmental authority, as the same may be amended, supplemented or repealed, applicable to the Contract and in force in Italy.
- **Provider:** natural or legal person (either as individuals or groups) entering into a Contract for the provision of Consulting Services with ENEL.
- **Consulting Services:** services of an intellectual nature providing advice, opinions, market data and studies to support the definition of guidelines, strategies, action plans and management decisions.

3. LANGUAGE OF THE CONTRACT AND EXECUTION

3.1 The official language of these GC is English.

3.2 The Contract shall be executed through each Party's signing, also via Electronic Signature.

3.3 In case of agreements executed by ENEL and the Provider to the benefit of two or more companies of the ENEL Group, the Contract shall be considered as executed by and between the companies of the ENEL Group receiving the Consulting Services and the Provider or its Affiliates based in the same country where the ENEL Group companies are established.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

4. INTERPRETATION AND HIERARCHY.

4.1 The Contract entered into between the Parties is composed of the following contractual documents, considered as a whole:

- 1. Order Letter;**
- 2. Technical-economic documents** (Technical Specifications, Consideration or Price List, etc.);
- 3. General Conditions Italy.**

4.2 The prevalence of the contractual documents is determined according to the order specified in art. 4.1 of the GC, unless otherwise provided for in the Contract. Therefore, in case of conflicts among the provisions of the contractual documents, interpretative and applicative priority shall follow the order above, without prejudice to the provisions of arts. 1362 et seq. of cc.

4.3 In the event that the Contract provides for a different order, art. 1.3 of the GC shall apply.

4.4 The provisions of these GC shall be construed as automatically replaced, amended or repealed if their contents are in conflict with new Laws.

5. THE PROVIDER'S OBLIGATIONS

5.1 General.

5.1.1 The Provider, under its exclusive responsibility, shall comply with the Law in the performance of the assignment entrusted.

5.1.2 The Provider undertakes, throughout the term of the Contract, to fulfil the obligations assumed according to the terms, conditions and requirements set out in the contractual documents. Furthermore, the Provider undertakes to carry out the activities under the Contract with the best care and professional diligence, in a workmanlike manner and using the best available technologies, as well as qualified personnel able to perform such activities.

5.1.3 The Provider shall carry out the contractual services with its own means, facilities and resources, bearing all costs, charges and expenses required for the performance of the services. The Provider shall also provide the Consulting Services with a specific organisation, suitable to ensure the proper performance of the Contract, considering the complexity of the scope of the Contract and its duration.

5.1.4 Furthermore, the Provider:

1. undertakes to promptly notify ENEL of any change occurred to the statements made for the purposes of the awarding of the Contract;
2. acknowledges that ENEL may verify, at any time, that the statements made are accurate and up-to-date, and undertakes to promptly provide, upon ENEL's request, any additional appropriate documents.

5.1.5 Should ENEL find any omission and/or inaccuracy in the information provided and/or statements made for the awarding of the Contract, or in the documents submitted pursuant to art. 5.1.4, point 2 of the GC, ENEL shall be entitled to reject the application/suspend/exclude the Provider from ENEL's Qualification System, as well as to terminate the Contract in accordance with art. 1456 cc, without prejudice to ENEL's right to compensation for damages.

6. WORKING GROUP

6.1 Without prejudice to the provisions of art. 5 of the GC, the Provider undertakes to establish and dedicate a specific working group for the provision of the Consulting Services, whose members shall be identified and selected according to their individual skills and expertise in this field.

The Provider, on its own initiative or upon Enel's request, may replace the members of the working group with other members holding the same professional skills and expertise, ensuring to Enel the same performance level. In case of replacement on the Provider's initiative, the Provider shall promptly inform Enel thereof.

The working group undertakes to provide the Consulting Services in accordance with the relevant contractual and legal provisions.

7. TERM OF THE CONTRACT - CONTRACTUAL TERMS FOR PROVISION OF SERVICES.

7.1 The Contract term and the deadlines for the provision of each Consulting Service are specified in the Order Letter.

7.2 Automatic renewal or tacit extension shall not apply to this Contract.

8. ECONOMIC CONDITIONS (CONTRACT AMOUNT AND PRICES).

8.1 The consideration due to the Provider for the performance of the Services under the Contract is specified in the Order Letter.

8.2 The Provider acknowledges that the consideration shall be fixed throughout the term of the Contract and totally profitable for the activities under the Contract.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

9. INVOICING.

9.1 General.

9.1.1 In 2020, ENEL has joined the new optional "VAT Group" fiscal system (art. 70-ter of Presidential Decree no. 633 of 1972). This system provides for the establishment of a single and autonomous VAT taxable entity with a single VAT number for all the member companies. The establishment of the ENEL VAT Group is effective from January 1st, 2021. The list of ENEL companies included in

the VAT Group to which the single VAT Group number is associated is available on ENEL's Global Procurement portal, at the following link "<https://globalprocurement.enel.com/it/documenti/gruppo-iva>". The application of such system by Enel Italian companies implies the non-application of the VAT Split Payment System from January 1st, 2021. In addition to the VAT Group number, which is the same for all Enel Group companies, the invoice shall also specify the tax code of the ENEL customer Company.

9.1.2 The Provider shall invoice the price according to the terms and conditions set out in the Contract.

9.1.3 The submission of the invoices may be made through ENEL's electronic systems (the Procurement Portal where ENEL operates as an intermediary for the E-Invoice Interchange System). The use of the ENEL Portal for the submission of the invoices digitalises the document management process for the administrative department of ENEL, ensuring the fulfilment of the payment terms.

9.1.4 Furthermore, according to the technical specifications under Annex A of the Resolution of the Revenue Agency Director of April 30th, 2018, an intermediary is any third party, appointed by the contractor/supplier to submit on its behalf the electronic invoices through the Interchange System (SDI, Sistema di Interscambio).

9.1.5 Thus, ENEL operates free of charge as an intermediary for the SDI exclusively and limited to the invoices received from its suppliers/contractors (documents and information that ENEL is already entitled to receive as customer), excluding those issued by the suppliers/contractors to subjects other than Enel.

9.1.6 ENEL undertakes to submit all the invoices received to the SDI by virtue of its intermediary role assigned by the Provider, separating this activity from the role of controller of the services received, generally played by the customer/recipient. However, the submission of the invoices to the SDI does not automatically imply the recognition of the credit, which is subject to confirmation by Enel as customer.

9.1.7 ENEL does not carry out activities to the SDI other than those of intermediary (including issuer in the name and on behalf of the invoice provider pursuant to art. 21 of the VAT Presidential Decree, or the intermediary specified in art. 3 par. 3 of the Decree of the President of the Republic no. 322 of July 22nd, 1998 - such as labour consultant, accountant, tax advisor, bookkeeper - representing the only subject which may be delegated to view and process the e-invoices or their electronic copies available in the reserved area of the Revenue Agency website).

9.1.8 Even if the Contract provides that the payment may be made with different currencies, each invoice shall be issued in a single currency.

9.1.9 The invoice shall be valid, and ENEL may accept it, only if the invoice specifies all the data required by the Contract and by the applicable regulations, provided that the contractual activity has been properly performed. Invoices shall specify all the information provided for by the applicable tax regulations. In particular, the Budget Law 2018 (Law no. 205 of December 27th, 2017) imposes the obligation to issue the e-invoice between private parties from January 1st, 2019. Invoices shall be issued according to the technical specifications approved by the Resolution of the Revenue Agency Director of April 30th, 2018 and shall be sent through the SDI (Interchange System), except for the exempted small/flat/agrarian taxpayers and for the transactions with subjects established outside the country. Annex 1 specifies the technical details required for the proper management of e-invoicing for Enel. If the invoice is issued in a way other than those provided (e.g. paper form), it shall be considered not issued, as set out by the applicable law provisions.

9.1.10 Non-resident Providers may send invoices only in TIFF/PDF format, using the relevant channel available on the WEB EDI Portal.

9.1.11 Except if the Temporary Association of Companies or the Consortium have their own VAT number, each company of the Association or of the Consortium shall invoice the relevant amount for the services performed, also in order to fulfil the financial traceability obligations referred to in art. 11 "TRACEABILITY OF FINANCIAL FLOWS" below. Any invoices sent by each principal company to ENEL shall be accompanied by the approval of the agent company.

9.1.12 However, ENEL reserves the right to refuse to execute the payments if the Provider does not properly perform the contractual obligations and/or fails to meet the statutory requirements, with particular reference to the relevant Bodies, the manpower employed and any third party, or fails to fulfil the obligations set out in art. 11 "TRACEABILITY OF FINANCIAL FLOWS" below.

9.1.13 The Provider may not grant any order for collection to third parties nor any form of payment authorisation.

10. PAYMENTS.

10.1 Before the issue of any invoice the Provider shall require the invoicing authorization from the Enel Unit managing the Contract. ENEL shall grant the authorization after having successfully verified that the Services comply with the contractual requirements, as well as after having carried out the inspections provided for by the Law or the Contract.

10.2 ENEL shall pay each invoice by bank transfer and with fixed value date for the payee, shall be made on the third last working day of the month in which the 60-days EOM term after invoice date expires, provided that invoices received by ENEL specify the details of the invoicing authorisation (payment authorisation). In the absence of the payment authorisation, available on the Portal, invoices shall alternatively always specify:

- the purchase order number;
- the Units where the Services have been performed.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

10.3 If the invoices do not include the above mentioned details (invoicing authorisation, purchase order number or Enel Unit code), they shall not be accepted or considered for the calculation of the date of receipt (for e-invoices not sent through the Enel Portal, please see the details of Annex 1, for the identification of the fields to be filled with the invoicing authorisation, purchase order number or Enel Unit code).

10.4 If the Contract is included in public investment projects or programmes, ENEL shall provide the Provider with the Unique Project Identifier (CUP) and/or the Tender Identification Code (CIG), if available. The Provider shall include these codes in the invoice.

If ENEL provided the CUP and/or CIG, but such codes are not included in the invoice, according to the terms specified in Annex 1, ENEL shall not pay the invoice.

10.5 If the payment date, as described above, falls on Monday or Tuesday, the payment shall be postponed to Wednesday, if it is a working day; otherwise, the payment date shall not be modified.

10.6 In case of late payments, if such delay is attributable to ENEL, the Provider shall be entitled to apply interests for late payment, according to the legal interest rates specified below:

1. For the first six months of the year to which the delay refers to, the legal interest rates for late payment effective as at January 1st of the relevant year shall apply;
2. For the second six-month period of the year to which the delay refers to, the legal interest rates for late payment effective as at July 1st of the relevant year shall apply.

10.7 For the application of the interest rate specified in point 1 and 2, reference shall be made to the interest rate published in the Official Journal of the Italian Republic, by the Ministry of Economy and Finance, on the fifth working day of each calendar semester. Late payment interests shall run, with no need for issuance of a formal notice of default, from the day after the expiry of the payment date set out in the Contract.

10.8 If the Provider proves that any cost was suffered to collect the receivables, a lump sum of Euro 40 (forty/00) as compensation for damages shall be payable to the Provider, with no need for issuance of a formal notice of default. This shall not prejudice the right to prove greater damages, which may include the costs suffered to recover the receivables.

11. TRACEABILITY OF FINANCIAL FLOWS ¹

11.1 The Provider undertakes all the obligations under art. 3 of Law no. 136 of August 13th, 2010 (Traceability of financial flows), as amended by Law Decree no. 187 of November 12th, 2010, converted by Law no. 217 of December 17th, 2010.

11.2 In particular, to ensure the traceability of financial flows aimed at preventing criminal infiltrations, the Provider, the suppliers and subcontractors of the supply chain of the companies, as well as the beneficiaries of public funds, including European funds, involved at any title in the Contract, shall use one or more dedicated bank or post accounts, with banks or with the company Poste Italiane Spa, including on a non-exclusive basis - notwithstanding the provisions of paragraph 5 of the above mentioned art. 3. of Law no. 136 of August 13th, 2010.

11.3 Furthermore, any financial transaction related to the Contract, as well as to the management of said funds shall be registered on dedicated current accounts and, without prejudice to the provisions of paragraph 3 of the aforementioned art. 3, Law no.136 of August 13th, 2010, shall be exclusively carried out through bank or post transfer or other collection or payment methods suitable to enable full traceability of the transactions.

11.4 The Provider shall notify to the relevant ENEL's Administrative Units the details of the dedicated current account within seven days from the opening or, in case of existing accounts, from their first use for financial transactions relating to the Contract, as well as, within the same term, the information and the tax code of the persons delegated to make transactions on such account.

11.5 Likewise, and according to the same terms, the subcontractor, through the Provider, shall notify the data referred to above to the ENEL's Unit managing the Contract.

11.6 If the Provider or the subcontractor become aware of any breach by their relevant counterparty of the financial traceability obligations, they shall notify such circumstance to ENEL and the Prefecture - Territorial Government Office having jurisdiction thereof.

11.7 Furthermore, the Provider undertakes to include in the contracts with its subcontractors a similar provision by which they assume all financial flows traceability obligations provided by the above mentioned art. 3 of Law no. 136 of August 13th, 2010.

11.8 In the case of a breach, by the Provider, of any of the obligations provided for by art. 3 of Law no. 136 of August 13th, 2010, or by this article, the Contract shall be legally terminated with immediate effect, pursuant to art. 1456 of cc.

11.9 If, in addition to the CIG, also the issue of the CUP is required, ENEL shall notify such code to the Provider, which shall include it in any invoice, in accordance with art. 10.4 of these GC.

12. TAXES/LEVIES.

12.1 ENEL, upon payment of the consideration for the Services received, shall apply on the Provider's payments any withholdings due as taxes, duties and contributions (with tax effect) in accordance with the applicable law of the country of residence of the Provider and/or any other law governing the Contract.

¹ This clause shall only apply to contracts awarded pursuant to the applicable regulations on public procurements (Public procurement code).



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

12.2 The Parties mutually undertake to perform any obligation, handle any administrative formality and deliver any document required to settle the payment of taxes, including withholdings and other legal obligations applicable to the Provider, in compliance with the procedures set out by the Law. Likewise, the Parties undertake to cooperate in order to obtain any exemptions or other tax benefits applicable to the Contract. If, due to lack of diligence or any other cause attributable to the Provider, ENEL should lose its right to a tax benefit, ENEL may deduct the amount of the relevant tax benefit from the amount due to the Provider.

12.3 Registration and stamp duty as well as any fee and other tax charges applicable to the scope of the Contract shall be borne by the Provider.

12.4 If any treaty to avoid double taxation has been entered into between Italy and the country of residence of the Provider, and if the Provider requests the application of the provisions of such treaty, the Provider shall submit to ENEL its tax residence certificate (or any other certificate/statement required for the application of the provisions against double taxation). In order to allow the identification of the type of income subject to the treaty against double taxation, the Provider shall take into account the interpretation given in Italy.

13. ASSIGNMENT OF CREDITS.

13.1 Any credit arising from the Contract may only be assigned to banks and financial intermediaries enrolled in the relevant registers as per Legislative Decree no. 385 of September 1st, 1993 (hereinafter also referred to as the "Assignee"), subject to ENEL's prior authorisation.

13.2 The Provider (assignor) and/or the Assignee shall notify in writing to ENEL the assignment of the credit arising from the Contract, specifying the new bank details for payments; such notification shall only be signed electronically and sent via certified e-mail at the address of the relevant ENEL company² specified in the Contract, within 30 days before the expiry of the term for the payment of the invoice related to the assigned credit. If the notification is sent by the Assignee, the Assignee shall also attach the digitally signed assignment agreement duly accepted by the Provider.

13.3 For the purposes of the Contract, "assignment of credits" shall mean the assignment of all the credits arising from the Contract to a single Assignee. If the Provider intends to assign single credits arising from the Contract to more than one Assignee, the Provider shall previously inform ENEL thereof, in accordance with the provisions of art. 13.2 of the GC.

13.4 The payments related to the credits assigned may be made in favour of the Assignee only on a bank account in its name.

13.5 ENEL may refuse the payment of an assigned invoice if the Assignee does not fulfil the requirements set out in art. 13.1 of the GC and/or fails to send or improperly sends the notifications required by art. 13.2, 13.3 and 13.4 of the GC. It is understood that ENEL, in its quality as assigned debtor, may raise against the Assignee any exception which would have been entitled to raise against the assignor and anyway arising from the assigned credit.

14. INDUSTRIAL AND INTELLECTUAL PROPERTY.

14.1 The Provider represents and warrants that in the performance of the contractual activities, the Provider has not infringed, is not infringing and will not infringe any third party's intellectual property rights, such as rights on trademarks, patentable inventions, copyrightable works, utility models, industrial designs and trade secrets.

14.2 Should the Provider be required to use any goods or services covered by third party's intellectual property rights licensed by third parties to perform its contractual obligations, ENEL reserves the right to request to the Provider to deliver and/or submit the relevant documentation. Upon ENEL's request, the Provider shall provide any additional information, explanation, evidence, correspondence, manual and other documents or data relating to the resources protected by intellectual property rights, used in the performance of the Contract.

14.3 The Parties agree that, as regards any products, samples, documents, materials, plans and/or technical specifications, including any information on intellectual property rights, made available by ENEL to the Provider for the performance of the Contract, the Provider: (i) acknowledges and agrees that they are and shall remain ENEL's property; (ii) may not in any way copy, reproduce, process, translate, modify, adapt, develop, decompile, dismantle, reverse-engineer (or, in any case, carry out operations intended to extract the source codes) – in full or in part – any of such ENEL's products, samples, documents, materials, plans and/or technical specifications, (iii) may not perform or manufacture any works, objects, items, documents, materials, projects or technical specifications derived therefrom; (iv) shall not use such ENEL's products, samples, documents, materials, projects, technical specifications or information on intellectual property for any purpose other than the performance of the Contract, (v) shall ensure that the aforementioned obligations are complied with also by the other parties involved, or which may be involved, by the Provider in the performance of the Contract, (vi) shall not disclose, and ensure that its employees do not disclose, them to third parties without ENEL's prior written authorisation, and shall keep them confidential in accordance with clause 15 (CONFIDENTIALITY).

14.4 The Provider shall be responsible for obtaining the licenses, permits and authorisations required for the performance of the Contract by the holders of intellectual property rights. The Provider shall be responsible for the payment of any fees, charges, royalties due in relation thereto.

14.5 The Provider represents and warrants that there are no existing contracts, agreements, licenses, permits, restrictions, requirements, patents, certificates, Provider's obligations, nor any other circumstances that prevent, or may prevent, ENEL from using or otherwise exploiting the intellectual property for the performance of this Contract.

14.6 If, as a result of a dispute raised by the owners or concessionaires of the rights referred to in this clause or in other contractual clauses, ENEL is obliged to totally or partially modify the Consulting Services under the Contract, they shall be modified as soon as possible at the Provider's expense, without this resulting in a deterioration of the quality levels, the operational features or the warranties related to the Consulting Services under the Contract. The Provider shall indemnify ENEL for any costs related thereto.

14.7 All the amounts shall be payable to ENEL within thirty (30) calendar days after receipt of the relevant request from ENEL.

14.8 If legal action is taken against ENEL by a third party due to a breach by the Provider of the obligations referred to above, the Provider shall, at ENEL's request, provide a coverage in relation to the value of the claims, within ten (10) calendar days. The Provider shall release

² The Enel Group Company entering the contract or in whose name and on whose behalf the contract is entered into.



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09\09\2022

ENEL from any liability for infringements of the intellectual property rights and undertakes to make any reasonable effort to hold ENEL harmless from any claim for compensation or legal actions made or taken against ENEL, and undertakes to indemnify ENEL for any loss or damage, either direct or indirect, arising from claims or subpoena.

14.9 Any claim, whether judicial or extra-judicial, made against the Provider by third parties relating to the intellectual property rights, shall be immediately reported to ENEL.

14.10 All the information, data, documents, drawings, plans, computer programmes, as well as their copies, translations, works derived therefrom and the relevant intellectual property, provided to the Provider for the provision of the contractual services, shall be the property

of ENEL. The Provider shall use them solely for the purposes of performing the Contract and return them to ENEL, taking at all times suitable measures in relation to the processing, use and transfer of data to ensure security and confidentiality, pursuant to article "CONFIDENTIALITY" below.

14.11 The intellectual property rights and any outcome of the contractual services performed by the Provider, as well as the documents created shall be the property of ENEL, and the Provider shall not be entitled to any increase in the price specified in the Contract for such services.

14.12 The drawings, documents, plans, computer programmes, as well as copies thereof, and in general any outcome and the related industrial and intellectual property rights generated by the Provider during the performance of the Contract (the "Foreground IPRs") shall be the exclusive property of ENEL, which shall also automatically become the owner of any relevant work in progress, generated from time to time during the performance of the Contract. Each Party acknowledges and agrees that each Party's background intellectual property rights (the "Background IPRs") shall remain the exclusive property of such Party and the other Party shall have no claim in relation to any such right; the Background IPRs include all present and future intellectual property rights, including but not limited to patent applications, pending patents, database rights, copyrights, trademarks, trade and industrial secrets and any relevant application on a worldwide basis, software designs and models, know-how, belonging to each Party before the execution of this Contract or gradually developed in parallel projects outside the scope of this Contract. Before signing the Contract, each Party shall specify in an annex to the Contract, its own Background IPRs which are relevant to the performance of the Contract. Therefore, if the Provider intends to use its Background IPRs for the performance of the Contract, any Foreground IPRs belonging to ENEL shall be limited to the add-ons (the "Add-ons"), i.e. the additional parts (generated by the Provider in the performance of the Contract on the basis of its Background IPRs) that, in any way, do not include or contain any Background IPRs. The Parties shall agree in writing the list of the items constituting such Add-ons previously and/or within 30 (thirty) days after the expiry or termination of the Contract.

14.13 Failure by the Provider to comply with the intellectual property obligations set out in this section, shall entitle ENEL to terminate the Contract, without prejudice to ENEL's right to undertake any legal action and claim compensation for any damages suffered.

14.14 The Provider shall not use ENEL's trademarks, logos and/or distinguishing marks and shall not disclose for commercial purposes the services provided to ENEL, without ENEL's prior written authorisation.

15. CONFIDENTIALITY.

15.1 "Confidential Information" includes any economic and financial documents, data and information relating to business strategies, product information and/or production processes (design, study and development), means and costs of production, sales information, development and customer management strategies, any kind of data about customers, contractors and their technical or commercial profile, documentation regarding technical and economic bids in public and private tenders, data about tests and/or operations of plants, equipment, machineries and products, business analysis, market researches, business and marketing plans and other statistical data that are relevant for the business, internal organisation procedures, ideas for advertising and new trademarks not yet used in the market, etc. The term also includes economic, financial and technical documents referring, for instance, to patentable inventions, patents, patents applications, licenses, source code of any kind of software, its principles and the related algorithms; discoveries, algorithms and formulas; new production processes and methods; new methodologies for testing plants, equipment, machineries and products, results of the Research and Development (R&D) activities. Furthermore, the term applies to any other information that:

- I. is expressly qualified as "confidential", "strictly confidential", "secret" (or in any other similar way) by the disclosing Party; or
- II. the receiving Party knew or ought to have known to be confidential due to its nature or to the treatment carried out by the disclosing Party, considering that such information has not entered the public domain, is not easily accessible to third parties and is subject to suitable measures to preserve its confidential nature.

15.2 Confidential Information includes all information relating to a Party and made available to the other Party, before or during the performance of the Contract, either by the administrators, managers or employees of the disclosing Party, or its collaborators or Affiliates and their relevant administrators, managers, employees or collaborators (hereinafter, "disclosing Party's Representatives"). Confidential Information also includes all information regarding the disclosing Party's Representatives.

15.3 Confidential Information shall not include any information that:

- the receiving Party may prove to be lawfully aware of before the commencement of the performance of the Contract;
- the receiving Party may prove to be lawfully received by third parties not bound by (or not breaching) any legal or contractual non-disclosure obligation;
- after disclosure to the receiving Party, due to reasons other than the receiving Party's default, enters the public domain or becomes easily accessible for the persons usually dealing with this kind of information.

15.4 All information that each of the Parties makes available (orally, in writing, in electronic format or in any other form) for the purposes of and/or during the performance of the Contract, as well as any other Confidential Information of which the Parties may become aware as a result of other contracts executed between the Parties and/or entered into by each of the Parties with a third party, and/or as a result of the relevant pre-contractual negotiations, including all documents, information, specific knowledge (regardless of how they have been drafted, collected or developed), may only be used for the purposes of performing the Contract and shall be confidential, according to the provisions of this clause.



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09\09\2022

15.5 In particular, Confidential Information may not be disclosed to third parties without the prior and explicit written consent of the disclosing Party. Furthermore, each of the Parties may not copy, reproduce, translate, modify, develop, adapt, reverse-engineer or, if applicable, carry out any other operation intended to extract the source codes - in full or in part - of the Confidential Information received, without the prior written and explicit consent of the disclosing Party.

15.6 Notwithstanding the foregoing, the receiving Party may disclose Confidential Information to fulfil a legal request by a competent court, a government agency or an antitrust authority, having jurisdiction on such Party, provided that in this case the Party informs the other Party (where legally allowed) before disclosing the Confidential Information, so that the other Party may defend, limit or protect from such disclosure, and provided that: (i) the disclosure only refers to the portion of Confidential Information strictly required to be disclosed, and (ii) the Party makes any reasonable effort to obtain a confidential treatment for any Confidential Information disclosed.

15.7 Each of the Parties:

- shall limit the disclosure of the Confidential Information only to Representatives that effectively need to know such information due to their involvement in the performance of the Contract;
- shall commit its Representatives to ensure that they act in full compliance with the obligations set out in this article;
- shall be held liable for any action or omission by its Representatives that leads to a breach of the obligations to maintain confidentiality and not to use Confidential Information for purposes other than the performance of the Contract.

15.8 The receiving Party shall create and manage logical and physical data, using state-of-the-art international techniques and practices, in order to ensure protection of such data from unauthorised access, reproduction, disclosure or use. After expiry of the Contract, the receiving Party shall return all data, documents and information received from the other Party or in its possession, for the purposes of carrying out the contractual activities, and shall destroy all copies and files that it may have, unless otherwise authorised in writing by the disclosing Party. In this regard, the receiving Party shall confirm the destruction of these data to the other Party within fifteen (15) days from the request and shall issue a written statement certifying that such Party does not hold any document or other items containing (or related to) the Confidential Information.

15.9 The Parties shall ensure that Confidential Information is not disclosed during the performance of the Contract and for five (5) years after its expiry, except as otherwise provided for by the Contract or required by the applicable law or a competent authority. Notwithstanding the foregoing, in the case of Confidential Information qualified as "strictly confidential" by ENEL, the obligations of confidentiality and non-use set forth in this clause 15 (CONFIDENTIALITY) shall survive the termination of the Contract for any reason whatsoever, unless otherwise specified by the disclosing Party, and shall be valid until the receiving Party is able to prove that said information has become generally known among or readily accessible to persons within the circles that normally deal with this kind of information for any reason other than the disclosure by the receiving Party.

15.10 The Parties shall agree in writing the contents, means of communication, date of publication of press articles, news or communications of any kind in relation to the Contract or any other subject or information related thereto.

15.11 The Parties acknowledge and agree that compensation for damages may not represent an adequate indemnification for the breach of the obligations of confidentiality and non-use of Confidential Information and that the affected Party shall be entitled to seek and obtain other remedies or to avoid any possible violation or damage arising from such breach, according to the current legislation. In case of breach of the confidentiality and non-use obligations, any of the Parties shall also be entitled to terminate the Contract.

15.12 If required by the disclosing Party, and provided that it does not affect the performance of the Contract, the other Party shall at any time return or destroy, or request its Representatives to return or destroy, all the copies of the Confidential Information in their possession. Furthermore, the receiving Party shall make, and ensure that its Representatives make, any reasonable effort to return or destroy any data stored in electronic format and shall confirm the destruction of these data to the disclosing Party within fifteen (15) days from the relevant request, and issue a written declaration certifying that such Party does not hold any document or other items containing (or related to) Confidential Information.

15.13 Each Party acknowledges and agrees that Confidential Information is, and shall remain, the exclusive property of the disclosing Party. Nothing in this Contract shall be construed - unless expressly specified in writing - as granting a license or a similar instrument in relation to patents, copyrights, inventions, trade secrets, trademarks, discoveries or improvements made, or in relation to any other materials protected by intellectual property rights conceived or acquired either before or after the performance of the Contract.

15.14 Each of the Parties represents and warrants to the other Party that it shall not infringe any third party's right on trade secrets in the performance of the Contract.

The Provider undertakes to comply with the obligations set out in Annex 2. Furthermore, the Provider undertakes to provide ENEL with the statements referred to in such Annex, duly signed.

15.15 Cyber Security.

15.15.1 The Provider may access ENEL's IT system only if authorised by ENEL. The Provider is responsible for the activities performed on ENEL's IT systems by using its digital identity, which shall be protected at any time. In the performance of such activities, the Provider shall comply with the following rules of conduct:

- a) never disclose or provide the authentication credentials to anyone;
- b) not insert passwords into e-mail messages or other forms of electronic communication, nor disclose them over the phone to anyone;
- c) never memorise passwords to access ENEL's applications via browser through the "remember password" functionality;
- d) ensure that no one is watching when the Provider enters the credentials to access IT devices or systems, in order to prevent theft of the Provider's credentials;
- e) never use the same password for the authentication to different systems;
- f) the access to the IT systems shall be limited to software/tools specifically provided for the performance of the activities required; it is forbidden the use of network services or connections for purposes unrelated to the activities to be carried out;



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

- g) any transaction developed through ENEL's IT systems shall not violate the Law;
- h) the (permanent or temporary) workstation used shall not be connected to Internet services other than those provided or authorised by ENEL and shall be equipped with the required antivirus. All necessary measures shall be taken to prevent the spread of viruses, malwares or any illegal software that may cause interruptions in the service or loss of data;
- i) all e-mail accounts, file storage or communication platforms (including social networks) shall be explicitly provided or authorised by ENEL;
- j) sensitive data shall be stored, transmitted or erased by an appropriate encryption software;
- k) it is forbidden to modify the system configuration to avoid security checks;
- l) in order to prevent the disclosure of information to unauthorised persons, attention shall be paid to printed documents, removable hard drives, removable storage devices and video screens.

15.15.2 If at any time during the term of the Contract, its performance requires or entails the access and/or use by the Provider of any application available on Enel's systems and/or Enel's IT infrastructure ("Enel System"), this clause shall apply to the Provider. Upon Enel's request, at any time and for any reason, the Provider shall accept and implement ENEL's two-factor authentication system (the "Multifactor Authentication System"), as a mandatory requirement to access and/or use Enel System. In order to use and implement the Multifactor Authentication System, the Provider undertakes to meet the following requirements: (i) availability of a smartphone and a working SIM card (personal or for mixed-use); (ii) each smartphone used for the purposes of the Multifactor Authentication System shall be associated exclusively with the personal identity of the specific employee, agent, collaborator, representative or other Supplier's personnel who may access and/or use Enel Systems on behalf of the Provider; and (iii) the Provider shall meet all of the foregoing requirements at its sole risk, cost and expenses. Enel shall not bear any charge (financial or otherwise) for the supply of the smartphone and shall not be liable to the Provider or any third party for damages, claims or losses, either direct or indirect, arising out of or connected with the failure and/or defective functioning or unlawful use of any smartphone used for the Multifactor Authentication System by the Supplier's employees, agents, collaborators, representatives or other personnel.

16. PERFORMANCE.

16.1 The Provider undertakes, at its expense and under its responsibility, to implement any necessary measures and to ensure the proper provision of the Consulting Services entrusted, in compliance with the contractual provisions and with ENEL's instructions.

16.2 Before the commencement of the activities, the Provider shall appoint one or more representatives, who shall remain in office throughout the term of the Contract. The representatives appointed by the Provider shall meet, throughout the term of the Contract, the applicable legal requirements, hold suitable technical expertise, be duly provided with the necessary proxies and authorised to discuss any technical and economic matters relating to the performance of the Contract with ENEL.

16.3 ENEL undertakes to provide, upon the Provider's request, all the information required for the performance of the activities under the Contract. Should the data provided by ENEL result insufficient or incomplete, the Provider undertakes to promptly request any missing data, so that they may be provided by ENEL.

16.4 If provided for by the Contract, the Provider undertakes to prepare and submit to ENEL a report on the progress of the activities carried out.

16.5 ENEL shall be entitled to review at any time the content of this report, in order to verify the performance of all the Provider's contractual obligations, as well as its timely and proper performance of the contractual activities, in compliance with the terms and conditions set out in the Contract.

16.6 If, as a result of these inspections, ENEL challenges the proper performance of the Contract, the Provider undertakes to remedy, at its own care and expenses, the deficiencies discovered.

17. ASSIGNMENT OF THE CONTRACT.

17.1 The Contract shall be performed in compliance with all the obligations set out by anti-mafia laws, as well as with all the applicable legality protocols stipulated by ENEL.

17.2 The Provider declares to know and accept the contents of such protocols and undertakes to implement and comply with them.

17.3 The Provider shall provide the Consulting Services independently. The activities under the Contract may not be subcontracted, either in full or in part, in any form.

17.4 The Provider may not assign, in full or in part, the Contract.

17.5 The Provider undertakes to properly notify to ENEL the commencement of any procedure for its dissolution, transformation, merger, demerger, capital increase or reduction, or any other extraordinary operations, including the sale and/or purchase of majority interests and/or business units, as well as any material changes in its administrative bodies. The Provider's successor in title may take over the Contract, subject to Enel's receipt of the notification relating to the corporate transaction within 5 days from completion, and to the fulfilment by the successor in title of the integrity, technical, organisational, economic and financial requirements suitable for the performance of the Contract.

17.6 Notwithstanding the provisions set out by the Law, Enel may assign the Contract and/or the rights and/or credits arising from the Contract to any third party, and shall notify such assignment to the Provider.

18. PROVIDER'S PROFESSIONAL INSURANCE OBLIGATION^{3 4}

³ This clause shall apply to contracts with professionals exercising a "regulated profession", as defined in Chapter I, sect. 1, point a) of Presidential Decree 137/2012. A regulated profession is an activity, or set of activities, which may be exercised only after registration with rolls or registers and subject to the possession of professional qualification or to the assessment of the specific professional expertise.

⁴ "Professional" means the Provider as a natural person.



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09/09/2022

18.1 Pursuant to art. 5 of Presidential Decree 137/12, the Professional shall take out an adequate insurance for damages caused to ENEL during the exercise of the professional activity, including the safekeeping of documents and valuables received from ENEL.

18.2 The Professional shall notify ENEL, upon acceptance of the assignment, of the details of the professional insurance, the relevant limit of liability and any subsequent amendment, by submitting the relevant insurance certificates proving the existence of the insurance coverages (which shall specify: policy details, insurance company, insured business, reference to ENEL Contract, period of validity, regular payment of the insurance premiums, maximum coverages, deductibles and excesses and the main exclusions).

18.3 The professional policy shall be effective at least for a period equal to the assignment. To this purpose, the Professional shall also submit suitable documents certifying the renewal of any insurance coverage expired, or the insurance certificates proving both the execution of replacement insurance policies and the regular payment of the relevant insurance premiums. The renewals after the first expiration of the policy submitted upon awarding of the assignment shall be sent to the ENEL's Unit managing the Contract.

18.4 The Parties agree that the existence, validity and efficacy of the insurance policies referred to herein represent a condition precedent for the awarding of the assignment and, therefore, if the Professional fails to prove at any time the insurance coverage, ENEL may terminate the contract pursuant to and in accordance with art. 1456 of cc.

19. SUSPENSION, WITHDRAWAL AND TERMINATION.

19.1 Suspension.

19.1.1 ENEL shall be entitled to suspend the performance of the Contract, in full or in part, by sending a notification to the Provider specifying the grounds for suspension and its duration, notwithstanding ENEL's right to extend the suspension until the relevant cause preventing resumption of the Contract performance is removed.

19.1.2 If suspension is due to causes attributable to the Provider's default, the Provider shall compensate ENEL for all costs and expenses incurred as a result of suspension.

19.1.3 The suspension shall be effective from and to the dates specified in the relevant notice referred to in art. 19.1.1 of the GC; from the date of suspension, and until resumption of activities, the Provider shall stop the performance of the activities, without prejudice to any other obligation arising from the applicable Law and/or established in the Contract.

19.1.4 Except in the case referred to in art. 19.1.2 of the GC, ENEL shall pay to the Provider for the activities completed before suspension. The Parties may agree on the payment of activities that, at the date of the suspension notice, are at an advanced stage of progress.

19.2 Withdrawal.

19.2.1 ENEL, pursuant to art. 1373 of cc, may withdraw from the Contract at any time and regardless of the progress of the contractual activities, by sending a notification to the Provider, specifying the activities to be completed and the those to be stopped. ENEL shall pay the consideration for all the activities duly carried out by the Provider prior to the withdrawal date, subject to successful result of the inspections, if applicable under the Contract.

19.2.2 The Provider shall comply with the confidentiality obligations set out in art. 15 of the GC also in case of withdrawal.

19.2.3 The Provider shall be entitled to withdraw from the Contract in compliance with Law.

19.3 Termination.

19.3.1 ENEL shall be entitled to terminate the Contract in the cases provided for by the Law and/or the Contract, as well as in the following cases:

- a) dissolution, transformation, reduction of capital or any significant changes in the governing bodies of the Provider, if such changes adversely affect the performance of the Contract or entail a breach of the obligations undertaken or a violation of the provisions of art. 21 of the GC;
- b) the deterioration of the financial capacity/solvency of the Provider or any other constraint of whatever nature substantially affecting the proper performance of the Contract;
- c) the Provider unreasonably interrupts, suspends or refuses to perform one or more activities under the Contract, or to resume the performance of the Contract in the case of suspension set forth in art. 19.1 of the GC;
- d) the Provider and/or its employees and/or collaborators are not able to perform the contractual activities, commit irregularities discovered by ENEL in the performance of the Contract or violated any legal obligations;
- e) failure by the Provider to timely obtain the certificates and authorisations required and/or instrumental for the proper performance of the Contract, and/or their loss or revocation throughout the term of the Contract;

the Provider fails to comply with the legal and contractual obligations on intellectual property, confidentiality and personal data processing;



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

ENEL ascertains, at any time during the term of the Contract, any omission or inaccuracy of the information and/or statements provided or made by the Provider in relation to the compliance with the legal, economic, financial and technical requirements for the admission to ENEL's qualification system and for the awarding of the Contract;

- f) the Provider no longer meets any of the integrity requirements;
- g) the Provider does, makes or performs acts, omissions, behaviours or situations which may pose a risk to ENEL's reputation and/or image and/or reduce ENEL's confidence in the Provider's honesty and integrity as well as its reliability with regard to the performance of the Contract.

19.3.2 In the cases listed above, ENEL may either request, at its discretion and without prejudice to ENEL's right to claim for compensation of damage, the performance of the Contract within a specific term or the termination of the Contract, effective from the date specified in the relevant notice.

19.3.3 In the event of a breach by the Provider, ENEL, without prejudice to its right to apply penalties and request compensation for any further damage, may either enforce any economic guarantee provided for by the Contract or suspend the payments due to the Provider, in accordance with the provisions of art. 1460 of cc. ENEL may also suspend any payment due to the Provider, in order to

fulfil any obligations undertaken towards third parties, if the Provider fails to inform ENEL of one or more of the grounds for termination of Contract referred to in art. 19.3.1 of the GC.

20. COMMUNICATIONS.

20.1 The Parties shall communicate in writing and in accordance with the terms set forth in the Order Letter (hereinafter also referred to as "Communication"). The Parties undertake to promptly notify any change of their addresses, it being understood that in the absence of such notification, the communications sent to the addresses originally specified in the Contract shall be considered effective. Provider's Communications to ENEL shall be sent to the person appointed as Contract Manager, except as otherwise specified in the Order Letter.

20.2 The Parties may use electronic means for communications, provided that they allow the proper tracking of any communication.

20.3 The Provider undertakes to comply with and promptly give effect to all the Communications received from ENEL, without further formalities.

21. ETHIC CLAUSES.

21.1 General.

21.1.1 ENEL, when conducting its business and managing its relationships, refers to the principles laid down in its Code of Ethics, the Zero Tolerance Plan Against Corruption (ZTC), the Organisational Model pursuant to Legislative Decree No. 231/2001 and the Human Rights Policy, available at the following link: <https://www.enel.com/investors/sustainability/daily-commitment/sound-governance-ethical-conduct/principles-underpinning-our-work>.

21.1.2 The ENEL Group adheres and acts in full compliance with the so-called "Ten Principles" of the UN Global Compact, which concern the protection of human rights, the protection of workers, the protection of the environment and the fight against corruption in any form.

The Provider acknowledges ENEL's commitments contained in the abovementioned documents, and, when conducting its own business and managing its relationships with third parties, declares to refer to equivalent principles as those set forth in clauses 21.1.1 and 21.1.2, as well as ensures that its employees and any third parties cooperating with the Provider under any capacity for the performance of the Contract do the same.

21.1.3 The Provider shall comply with the principles under the International Labour Organization (ILO) Conventions and the obligations set out by the applicable Law on: the prevention of child labour and the protection of women; equal treatment; the prohibition of discrimination, abuse and harassment; freedom to join a union; freedom of association and representation; forced labour; environmental safety and protection; health and hygiene conditions. The Provider also ensures that all of its employees and any third parties cooperating with the Provider under any capacity for the performance of the Contract comply with such principles and obligations.

21.1.4 Furthermore, the Provider shall comply, and ensure that any third party cooperating with the Provider under any capacity for the performance of the Contract complies, with the applicable Laws on salaries, social security contributions, insurances, taxes, in relation to all the workers employed in the performance of the Contract. In the case of any conflict between the ILO Conventions and the applicable Law, the most restrictive rules shall apply.

21.1.5 Each of the Parties undertake to prevent any form of corruption. Therefore, ENEL forbids, and the Provider undertakes to refrain from using, any promise, offer or request for unlawful payments, in cash or other benefits, with the aim of facilitating the relations with the stakeholders. This prohibition shall apply also to its employees, directors and officers. The Provider undertakes to ensure that any third parties cooperating with the Provider under any capacity for the performance of the Contract comply with the same obligation. To this purpose, the Provider shall execute and deliver to ENEL the declaration attached under Annex 3.

21.1.6 The Provider undertakes to inform ENEL, to the best of its knowledge, after due inquiry, of any circumstances, including if relating to its employees or other third parties cooperating with the Provider under any capacity for the performance of the Contract, which may prevent the fulfilment of the obligations set forth in this clause 21.1, as well as to inform ENEL of the plan to remedy such situations.

21.1.7 ENEL reserves the right to carry out any control and monitoring activity, such as inspections, audits and/or requests for documentation, to verify the performance of the obligations specified in clause 21, both by the Provider and by any of its employees and other third parties cooperating with the Provider under any capacity for the performance of the Contract. In such cases, the Provider shall grant ENEL access to

its premises and duly provide the requested documents, and the Provider shall make its best efforts to ensure that any third parties cooperating with the Provider under any capacity for the performance of the Contract, do the same.

21.1.8 ENEL may terminate the Contract for reasons attributable to the Provider and seek compensation for the damages suffered, if ENEL is justifiably and reasonably aware that the Provider, its employees or other third parties cooperating with the Provider under any capacity for the performance of the Contract, violated any of the principles and obligations specified above.

21.2 Conflict of interests.

21.2.1 During the performance of the Contract, the Provider declares not to be in a situation of conflict of interests and undertakes to have regard for the interests of ENEL, ensuring that there are no situations that might lead to the occurrence of any conflict of interest in relation to the activities to be performed.

21.2.2 Throughout the term of the Contract, the Provider undertakes to adopt an appropriate conduct in order to avoid potential conflict of interests. If any situation is considered as liable to create a conflict of interests - notwithstanding ENEL's right to terminate the Contract - the Provider undertakes to promptly inform ENEL in writing and to follow its reasonable instructions, which shall be given after consultation and assessment of the requirements pointed out by the Provider.

21.2.3 Express termination clause for crimes under Legislative Decree 231/01.

21.2.4 Where it is established, by judgement become final, that the Provider⁵ committed an administrative offence and/or one or more of the crimes referred to in Legislative Decree No. 231/2001, ENEL shall be entitled to terminate the Contract with immediate effect, pursuant to art. 1456 of cc, notwithstanding the Provider's obligation to compensate any damages suffered by any Company of the Group, including, without limitation, damages arising from the application of sanctions, provided by the aforementioned Decree.

21.3 Health, safety and environment.

21.3.1 In ENEL, no work can be done compromising health & safety and/or environment. For this reason, as established in the Stop Work Policy, any risk situation or unsafe behaviour shall determine the suspension of works and the restoration of health, safety and/or environmental conditions.

21.3.2 ENEL is strongly and constantly engaged in promoting and consolidating a culture of health, safety and environmental protection. Such commitment is further detailed in the documents "Declaration of Commitment to Health and Safety", the "Stop Work Policy" and the "Environmental Policy", available at the following links:

- I. <https://globalprocurement.enel.com/it/documenti>, under the section "Other useful documents";
- II. <https://globalprocurement.enel.com/it/documenti/documenti-salute-e-sicurezza>;
- III. <https://corporate.enel.it/it/azienda/politica-ambientale-enel>.

21.3.3 The Provider acknowledges ENEL's commitment in promoting and consolidating a culture of health, safety and environmental protection, and undertakes to comply with the same principles and with the provisions of the HSE Terms, when applicable, as well as to ensure that its employees and other third parties cooperating with the Provider under any capacity for the performance of the Contract, comply with such principles and provisions.

21.4 Integrity Clause.

a) The Provider⁶ declares:

- ⁷ that the Provider is not subject to any criminal proceedings in relation to tax crimes, crimes against the public administration and its assets, crimes against property, crimes against the personal freedom or the public order, environmental crimes, organised crime offences, corporate crimes, crimes related to terrorism or subversion of democracy, occupational health and safety offences, crimes related to personal data protection, computer crimes;
- that the Provider is not subject, to the best of its knowledge, to any criminal investigation in respect of any matter, fact or unlawful conduct constituting tax crimes, crimes against the public administration, crimes against property, crimes against the personal freedom or the public order, environmental crimes, organised crime offences, corporate crimes, crimes related to terrorism or subversion of democracy, occupational health and safety offences, crimes related to personal data protection, computer crimes;
- to acknowledge and agree that - for the purposes of assessing the professional conduct of the Provider, pursuant to the first and second point of this letter a) - ENEL may independently collect additional information, considering the necessary existence of duties of loyalty with the Provider.

b) The Provider undertakes to promptly inform ENEL and to provide all the relevant documents:

- 1) if the Provider becomes aware of the opening of any of the criminal proceedings referred to in the first point of letter a) above;
- 2) if the Provider is involved in criminal investigations, as referred to in the second point of letter a) above.

⁵ The Legal Person.

⁶ The Legal Representative of the Company in his/her own right and on behalf of (a) the owner and the technical director, in the case of individual companies; (b) the partners and the technical director, in the case of business partnerships; (c) the general partners and the technical director, in the case of limited companies; (d) the managers holding powers of representation, the technical director and the single member (natural person), or the majority shareholder in the case of companies with less than four members, in the case of other type of company or consortium, of the Company where they perform their office and, where applicable, on behalf of the Parent Company and of the (e) owner and the technical director, in the case of individual companies; (f) the partners and the technical director, in the case of business partnerships; (g) the general partners and the technical director, in the case of limited companies; (h) the managers holding powers of representation, the technical director and the single member (natural person), or the majority shareholder in the case of companies with less than four members, in the case of other type of company or consortium, of the Parent Company.

⁷ In relation to the Provider and the persons listed in note 6.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

ENEL may consider the aforementioned information, in order to assess the professional conduct of the Provider.

21.5 Declaration pursuant to special part “D” “offences against the individual”

21.5.1 With reference to the crimes referred to in arts. 25-quinquies, 25-duodecies and 25-terdecies of Legislative Decree no. 231/2001, which are relevant for Enel's organisational model, the Provider declares that it was not involved in the last five years in any investigation for proceedings related to the crimes referred to above.

21.6 International sanctions and export control decisions.

21.6.1 Each Party represents and warrants to the other Party that, to the best of its knowledge, after due inquiry, at the execution date of the Contract, neither such Party nor any of its directors, members of its governing bodies, shareholders owning at least a 5% interest in the Party's company or in any company of which such Party owns at least 50 % or is otherwise controlled by such Party, or is under common control by the same parent company, are (i) subject to Sanctions, or (ii) involved in any activity, or was previously involved in any activity, which may expose them to Sanctions. For the purposes of this section, the term “Sanctions” refers to all the applicable economic or financial sanctions or trade embargoes imposed or enforced in accordance with the laws, regulations, executive orders, restrictive measures or other related rules publicly issued or notified by: (i) the United Nations; (ii) the European Union; (iii) the United States Government, including those established by the U.S. Department of the Treasury's Office of Foreign Assets Control; (iv) the UK Government, including Her Majesty's Treasury.

21.6.2 Each Party shall fully comply with all the legal requirements related to Sanctions with regard to the performance of the Contract.

21.6.3 Each Party undertakes to maintain in effect and enforce policies and procedures designed to prevent the application of any Sanctions and to promptly notify in writing to the other Party the opening of any proceedings that may lead to the imposition of a Sanction and, in any case, the application of any Sanctions throughout the term of the Contract.

21.6.4 Furthermore, the Provider represents that, to the best of its knowledge, after due inquiry, any third parties cooperating with the Provider under any capacity for the performance of the Contract, are not subject to any Sanctions and the Provider shall promptly notify in writing to Enel, in accordance with clause 20 “COMMUNICATIONS” of these General Conditions, any circumstance in its knowledge concerning the application of any Sanctions throughout the term of the Contract against these third parties.

21.6.5 In the event that the Provider or any third parties cooperating with the Provider under any capacity for the performance of the Contract, are subject to a Sanction during the performance of the Contract, or if the Provider makes unfaithful representations under this clause, Enel may terminate the Contract with a prior written notice of seven (7) days. In the last case, the Provider shall indemnify and hold Enel harmless against any damage, loss, cost or expense arising therefrom.

21.6.6 In such cases of termination, the Parties may negotiate in good faith in order to mitigate, to the extent applicable, any loss or damage related to the Sanctions or arising therefrom, within the notification period for termination. Should the Parties fail to reach an agreement within seven (7) working days from the notification of termination, the Contract shall be automatically terminated, without prejudice to any other remedy available in accordance with the applicable Law or the Contract.

22. PERSONAL DATA PROTECTION

22.1 Privacy notice on the processing of personal data provided under the Contract

22.1.1 For the purposes of the Contract and the definitions relating to personal data, reference shall be made to the EU Regulation 2016/679 (hereinafter the “GDPR”), to any other law applicable to personal data and implementing the Regulation.

22.1.2 Notwithstanding the foregoing, personal data are mutually collected within the framework of the awarding of the Contract and are processed for purposes strictly related to the management and performance of the Contract, or to fulfil legal obligations. Furthermore, personal data are collected and processed in electronic and paper format and shall be stored throughout the term of the Contract and after its termination, for a period not exceeding the time limits provided for by the applicable law provisions.

22.1.3 As regards personal data collected by the Data Controller, for the purposes of the execution, management and performance of the Contract, the following shall apply:

- The Data Controller is the Enel Group Client Company⁸ in the person of its pro tempore legal representative (hereinafter referred to as “ENEL”);
- The data subject is the natural person whose personal data are processed for the execution, management and performance of the Contract (hereinafter the Data Subject);
- The personal data processed may be transmitted to third parties, i.e. both to the companies under the management and coordination of ENEL S.p.A. or its affiliate companies, and to other entities. The aforementioned third-party recipients may be appointed as Data Processors;
- Personal data shall be stored for the period required to pursue the purposes related to the performance of the contract and, however, shall be erased after 10 years from the contract execution;
- The Data Subject may exercise the rights set out in sections 15-22 of GDPR (right to access to personal data, to require data rectification, portability or erasure, to require the limitation of the processing of his/her personal data or to object to their processing), if applicable, contacting the Data Controller;
- The Data Subject is entitled to lodge a complaint with the Italian Data Protection Authority (Garante per la Protezione dei Dati Personali), with office in Rome, Piazza Venezia no. 11 - 00187 Rome; Tel. (+39) 06.696771, e-mail: protocollo@gpdp.it;
- If required by the Law, the Data Controller shall appoint the Data Protection Officer (DPO) pursuant to sect. 37 of GDPR. The DPO's contact details are available on the Data Controller's website, or upon request.

⁸ The Enel Group Company concluding the contract or the company in whose name and on whose behalf the contract is concluded.



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09\09\2022

22.2 System Administrators

22.2.1 If during the performance of the Contract, the Provider's and/or subcontractors' personnel operating on ENEL's systems and/or personal data, carry out functions attributable to a "System Administrator", intended as a professional responsible for the administration and maintenance of an IT system or component⁹, the Provider undertakes, and shall ensure that any subcontractors undertake, to:

- ensure that the System Administrators have been formally appointed;
- ensure that the System Administrators receive specific instructions to carry out their tasks, as well as a suitable training on personal data protection;
- provide, upon ENEL's request, the list of the System Administrators appointed by the Provider and, where applicable, by the subcontractors;
- if the System Administrators operate on their systems and on electronic files, use suitable means to keep a log of the accesses (IT authentication) by its System Administrators and provide a copy thereof to ENEL, upon request.

22.3 Appointment of the Provider as the Data Processor (if applicable)

22.3.1 If the Provider has to process personal data on behalf of ENEL, upon execution of the Contract and throughout its term, ENEL, in its quality as the Data Controller, appoints the Provider, which accepts such appointment, as the Data Processor, pursuant to art. 28 of GDPR.

If the Provider is a Temporary Association of Companies/Standard Consortium or Permanent Consortium, the companies constituting the Association/Standard Consortium or Permanent Consortium and the contracting companies are appointed as Data Processors. The agent company or the Consortium undertake to send to the principal companies and the contracting companies the letter of appointment as Data Processor, which shall be delivered to ENEL, duly completed and signed for acceptance by the principal companies and the contracting companies. The agent company or the Consortium undertake to inform the principal companies and the contracting companies of the obligations laid down in this article.

22.3.2 The Provider undertakes to carry out the processing of the personal data according to the obligations set out in GDPR and to the instructions given by ENEL, which shall monitor the compliance with such instructions. It is expressly understood that, if the Provider breaches the obligations set out herein, ENEL shall be entitled to unilaterally terminate the Agreement pursuant to art. 1456 of cc.

22.3.3 Duties and instructions

22.3.3.1 Since the Provider, in relation to the experience, capability and reliability declared, provided a suitable guarantee of the full compliance with the applicable provisions on data processing and to have duly adapted to the GDPR, its tasks and responsibilities shall include the following:

- a) the Provider shall only process personal data in accordance with ENEL's documented instructions, specifying the type of data processed and the categories of Data Subjects (**Annex 1 GDPR**);
- b) the Provider shall declare to have appointed as persons authorised to the processing of personal data ("Authorised Persons") the employees or associates involved in the performance of any operation, including the consultation, related to the processing of personal data for which ENEL is the Controller. Furthermore, the Provider shall ensure that the Authorised Persons committed themselves to confidentiality or are subject to a suitable confidentiality obligation. The Provider shall also ensure that the Authorised Persons properly know and apply the principles related to personal data protection;
- c) the Provider shall submit to ENEL a self-declaration of appointment of the Authorised Persons (**Annex 2 GDPR**) and a list of the Authorised Persons who may directly or indirectly operate on ENEL's systems. The Provider shall inform the Data Controller, within five calendar days, of the termination of the employment relationship or of the activities of the Authorised Persons, in order to enable the Data Controller to immediately cancel the relevant authorisations;
- d) the Provider shall implement all the security measures referred to in art. 32 of GDPR, as well as any other preventive measures resulting from experience and suitable to prevent an unauthorised data processing that does not comply with the purposes related to the performance of the Contract; the Provider shall also regularly verify the suitability of these measures, to ensure that they are appropriate in relation to the risk arising from personal data processing;
- e) the Provider shall also implement any other security measure required by ENEL to prevent the violation of personal data;
- f) the Provider shall provide any information required to enable ENEL to comply with its obligation to meet the requests of the Data Subjects related with the exercise of their rights;
- g) the Provider shall provide reasonable support to ENEL in ensuring the fulfilment of the obligations set out in sections from 32 to 36 of GDPR, considering the nature of the processing and of the information available to the Data Processor;
- h) upon termination of the Contract, the Provider shall return and erase, providing the relevant notice, all the personal data received during the performance of the Contract, except for those personal data that must be retained for purposes related, without limitation, to: (i) legal obligations; (ii) exercise or defence of legal claims;
- i) furthermore, ENEL reserves the right to request the erasure/return of the data processed, including before termination of the Contract, by notifying the Provider in writing thereof;
- j) ENEL reserves the right to carry out audits and inspections, including by means of a third party appointed by ENEL;
- k) in the case of a breach, either actual or alleged, of personal data, the Provider shall notify ENEL thereof within 48 hours of becoming aware of the breach and without any undue delay;

⁹ For the purposes of this Contract the "System Administrators" shall include, without limitation, the following figures: administrators of an operating system such as Unix, Linux and Windows, database administrators, network administrators, backup/recovery manager, complex system administrators, such as ERP systems)



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

- l) notwithstanding the provisions of art. 30, par. 5 of GDPR, the Provider shall keep a Log of the processing activities carried out on behalf of ENEL and provide a copy thereof upon ENEL's request.

22.3.3.2 The Parties undertake to transfer the data to a third country or an international organisation located outside the European Union only if the requirements and conditions set out in arts. 45, 46, 47 and 49 of GDPR are met, subject to an assessment of the specific circumstances of the transfer by ENEL. If required by ENEL as a result of such assessment, the Provider undertakes to sign the Standard Contractual Clauses, as defined by the European Commission's decision applicable at the time of conclusion of the Contract.

22.3.3.3 The Provider shall not process personal data for purposes other than the performance of the Contract. The Provider shall not carry out massive transfers, including by a suitable arrangement of the works of its associates, downloads, copies, views and/or screen shots, pictures, videos of the personal data, also by means of "RPA - Robotic Process Automation", except to the extent required for the performance of the Contract and provided that ENEL's has previously provided its authorisation.

22.3.4 Compensation and Liability

22.3.4.1 Pursuant to art. 82 of GDPR, the Provider shall be liable for the damage resulting from the processing if the Provider failed to perform the contractual obligations or to act in accordance with ENEL's instructions.

22.3.4.2 Pursuant to art. 28, par. 4 of GDPR, the Provider shall be fully liable for any damage arising from its failure to perform, or improper performance, of the obligations set forth in this clause, including on behalf of its Sub-processors, if any.

22.3.4.3 Should ENEL suffer greater damages due to the acts of the Provider or of any of its Sub-processors, ENEL reserves the right to claim for a further compensation proportionate to the damage suffered.

22.3.5 Duration

22.3.5.1 The appointment as Data Processor shall automatically be terminated upon expiry of the contractual relationship, or upon termination of the Contract for any reason whatsoever, notwithstanding the provisions of art. 22.3.3.1 point i) above.

22.3.6 Sub-processor

22.3.6.1 If, for specific processing activities, the Provider intends to rely on subjects outside its organisation for the performance of the Contract, they shall be appointed as sub-processors (hereinafter "Sub-processor" or "Sub-processors"). Sub-processors shall fulfil the same obligations arising from this clause on the Provider.

22.3.6.2 Before the commencement of the contractual activities and, however, before the start of the processing activities, the Sub-processor shall submit to ENEL, by means of the Provider, the list of the names of its employees appointed as "Authorised Persons" for the processing of personal data for which Enel is the Data Controller, including the self-declaration of appointment (**Annex 2 GDPR**).

22.3.6.3 Upon execution of the Contract, the Sub-processors specified by the Provider shall be considered as authorised (**Annex GDPR 3**). If the Provider, due to proven and reasonable reasons, intends to modify this list, the Provider, before appointing new Sub-processors, shall request ENEL's authorisation in accordance with the attached form (**Annex GDPR 4**). Annex GDPR 4 shall also be used to notify to ENEL the updated list of the Sub-processors, including in the event of removal from the list of any of them.

22.3.6.4 The Provider declares that the Sub-processors shall process personal data in countries of the European Union or in countries ensuring a suitable protection of personal data in accordance with the requirements laid down in arts. 45, 46, 47 and 49 of GDPR, subject to an assessment of the specific circumstances of the transfer. If deemed appropriate by the Provider as a result of this assessment, the Provider undertakes to ensure that the Sub-processor signs the Standard Contractual Clauses, as defined by the European Commission's decision applicable at the time of execution of the Contract (**Annex GDPR 3**).

22.3.6.5 The Provider warrants that the aforementioned appointment shall be revoked upon expiry of the contractual relationship between ENEL and the Provider or upon its termination for any reason whatsoever, notwithstanding the provisions of art. 22.3.3.1. point i) above.

23. APPLICABLE LAW AND JURISDICTION.

23.1 The Contract shall be governed by the Italian law.

23.2 Any dispute between the Parties in relation to the interpretation or performance of this Contract, after an attempt of amicable settlement between the Parties, shall be submitted to the jurisdiction of the courts of Rome.

23.3 Notwithstanding the foregoing, the Provider shall indemnify and hold ENEL harmless from any liability and charges incurred or suffered by ENEL, as well as from any legal actions commenced by third parties, related in any way whatsoever with the performance of the Contract.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

Annex 1 - Electronic invoicing obligation

In order to prevent the impossibility for the Enel Group Company established in Italy to process invoices sent through any channel excluded pursuant to the new regulations, all the contractors and suppliers, before issuing the invoice, shall verify if they are subject to the electronic invoicing obligation.

The list below provides some key fields for the compilation of the electronic invoice (XML format), in order to minimize difficulties in processing the invoices through Enel's management systems and to ensure the relevant payment within the contractual terms.

- Transmission data
- Delivery Status Notification (Failed)
- Purchase Order
- Stamp Duty
- VAT System
- Tender Identification Code (CIG) / Unique Project Identifier (CUP)
- Delivery Note (DDT)
- Receipt Data
- Attachments

The information provided may be supplemented/amended following updates by the Revenue Agency or to supplement information or data required by Enel within the framework of the invoice registration process.

Transmission data

Invoices or journal entries shall be sent to the Enel Companies using the Transmission Format - format reference XML [1.1.3] - required for invoicing between private parties or B2B (FPR12) which requires a seven-digit Recipient Code [1.1.4], "0000000"

Example of correct compilation

```
<FormatoTrasmissione>FPR12</FormatoTrasmissione>  
<CodiceDestinatario>0000000</CodiceDestinatario>
```

The Enel Companies do not provide certified e-mail addresses (PEC) or recipient codes. The Enel Companies used the pre-registration service available on the Revenue Agency website. The only requirement for the delivery of electronic invoices is to properly enter the Recipient Code 0000000, the tax code of the Enel customer Company, as well as the Group VAT number.

The Interchange System (Sdl) shall forward the document to the electronic address notified with the "registration service", rather than to the address specified in the electronic invoice, if different.

Therefore, the Group VAT number, the tax code of the specific Enel customer Company and the recipient code shall be accurately entered.

It is important to accurately enter the Group VAT number in the correct position of the XML format [1.4.1.1]

Correct example referring to one of the Enel Group Companies (Società Enel Sole S.r.l.)

```
<CessionarioCommittente>  
<DatiAnagrafici>  
<IdFiscaleIVA>  
<IdPaese>IT</IdPaese>  
<IdCodice> (15844561009) </IdCodice>  
<CodiceFiscale> 02322600541</CodiceFiscale>  
<Anagrafica>  
<Denominazione>Enel Sole S.r.l.</Denominazione>
```

Example of incorrect compilation - failure to enter the Group VAT number

```
<CessionarioCommittente>  
<DatiAnagrafici>  
<IdFiscaleIVA>  
<IdPaese>IT</IdPaese>  
<IdCodice> </IdCodice>  
<CodiceFiscale> 02322600541</CodiceFiscale>  
<Anagrafica>  
<Denominazione>Enel Sole S.r.l.</Denominazione>
```

Example of incorrect compilation - failure to enter the tax code (mandatory field)

```
<CessionarioCommittente>  
<DatiAnagrafici>  
<IdFiscaleIVA>  
<IdPaese>IT</IdPaese>  
<IdCodice> (15844561009)</IdCodice>  
<CodiceFiscale> </CodiceFiscale>  
<Anagrafica>  
<Denominazione>Enel Sole S.r.l.</Denominazione>
```




**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

Example of incorrect compilation - Reversal of data. Tax code was entered in the Group VAT number position.

```
<CessionarioCommittente>
<DatiAnagrafici>
<IdFiscaleIVA>
<IdPaese>IT</IdPaese>
<IdCodice> 02322600541</IdCodice>
</IdFiscaleIVA>
<CodiceFiscale> (15844561009) =</CodiceFiscale>
<Anagrafica>
<Denominazione>Enel Sole S.r.l.</Denominazione>
```

Delivery status notification (Failed)

If due to technical reasons not attributable to the Sdl, the delivery may not be carried out (e.g., certified e-mail box full or inactive, or inactive electronic channel), the Sdl makes the electronic invoice available to the buyer/customer in its reserved area of the Revenue Agency website, notifying such information to the sender. The seller/provider shall promptly notify to the Enel Group Company, by e-mail, that the original copy of the electronic invoice is available on its reserved area of the Revenue Agency website. The contractors are recommended to promptly provide the notification, attaching the **copy of the failed delivery status notification** and an electronic or hard copy of the electronic invoice, in order to enable us to process the invoice within the applicable payment terms.

Purchase Order

The identification number of the order, if provided by the Enel Company, as specified in the contract, shall be specified in the invoice and entered in the field "DatiOrdineAcquisto" [2.1.2] under the section "IdDocumento" [2.1.2.2].

If such data is entered in other fields, e.g. "DatiContratto" or another descriptive field, this shall not be recognized by our systems.

The purchase order identification number of the Enel Company is always composed of 10 alphanumeric characters. Therefore, attention should be paid to enter the data in the specific block:

Correct example of compilation: the order has been entered in the right block

```
<DatiOrdineAcquisto>
<RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
<IdDocumento>4500001164</IdDocumento>
<NumItem>00010</NumItem>
<DatiOrdineAcquisto>
```

Example of incorrect compilation: the purchase order has been entered in the contract block

```
<DatiContratto>
<RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
<IdDocumento>4500001164</IdDocumento>
<NumItem>10</NumItem>
</DatiContratto>
```

Example of correct compilation: the purchase order and the contract have been entered in the right positions

```
<DatiOrdineAcquisto>
<RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
<IdDocumento>4500001164</IdDocumento>
<NumItem>00010</NumItem>
<DatiOrdineAcquisto>
<DatiContratto>
<IdDocumento>8400126611</IdDocumento>
</DatiContratto>
```

Stamp duty

If stamp duty is required, the relevant data shall be entered in the specific block "DatiBollo" [2.1.1.6]:

- [2.1.1.6.1] Virtual Stamp YES
- [2.1.1.6.2] Stamp Amount 2.00 (optional)

Please note, for invoices not exceeding Euro 77.47 stamp duty does not apply.

```
<DatiBollo>
<BolloVirtuale>SI</BolloVirtuale>
<ImportoBollo>2.00</ImportoBollo>
</DatiBollo>
```

If the contractor fills out the field specified above without entering a detail line for the amount of the stamp duty, equal to 2 Euros, the amount of the stamp duty shall be considered as charged to the contractor.

Otherwise, if the contractor enters the detail line, adding the relevant amount of such tax in the invoice total, the stamp duty shall be considered as charged to the customer.

A correct example of the position of the line is detailed below:



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09/09/2022

<DettaglioLinee>
<NumeroLinea>2</NumeroLinea>
<Descrizione>Bollo</Descrizione>
<Quantita>1.00</Quantita>
<PrezzoUnitario>2.00</PrezzoUnitario>
<PrezzoTotale>2.00</PrezzoTotale>
<AliquotaIVA>0.00</AliquotaIVA>
<Natura>N1</Natura>
</DettaglioLinee>

VAT System

In general, due to their inclusion in the Vat Group, the Italian Companies of the Enel Group fall within the scope of the ordinary VAT scheme. However, contractors are recommended to read the list of the Enel Companies belonging to the Enel Group on the We Buy portal (<https://globalprocurement.enel.com/it/documenti/gruppo-iva>).

As a result of the foregoing, only electronic invoices issued under the ordinary VAT system may be accepted, and any other VAT system shall not be accepted, therefore resulting **in the rejection of the invoice and the refusal of its payment**.

Criteria for the compilation of the VAT system [2.2.2.7] field

Enter letter I (ordinary VAT) S

Correct summary example

<DatiRiepilogo>
<AliquotaIVA>22.00</AliquotaIVA>
<ImponibileImporto>241067.66</ImponibileImporto>
<Imposta>53034.89</Imposta>
<EsigibilitaIVA> I</EsigibilitaIVA>
</DatiRiepilogo>

Incorrect summary example

<DatiRiepilogo>
<AliquotaIVA>22.00</AliquotaIVA>
<ImponibileImporto>241067.66</ImponibileImporto>
<Imposta>53034.89</Imposta>
<EsigibilitaIVA> I</EsigibilitaIVA>
</DatiRiepilogo>

Tender Identification Code (CIG) / Unique Project Identifier (CUP)

If specified in the contract, CIG/CUP codes shall be entered in the following fields:

If specified in the contract, CIG/CUP codes shall be entered in: DatiContratto [2.1.3], under section CodiceCUP [2.1.3.6] and/or CodiceCIG [2.1.3.7], respectively.

Alternatively, these codes may be entered in the following fields: Dati Ordine d'acquisto [2.1.2] under section CodiceCUP [2.1.2.6] and/or CodiceCIG [2.1.2.7], respectively.

If the CUP and/or CIG code have been provided by ENEL, but were not entered in the invoice according to the instructions specified above, ENEL may not pay the invoice; therefore, such invoice not specifying the CUP/CIG shall be canceled by a credit note and subsequently re-issued with the inclusion of such data.

Furthermore, if these codes are entered into other fields of the invoice, they shall not be recognized by our systems. - CIG identification number for Enel Companies is composed of 10 alphanumeric characters, whilst the CUP is composed of 15 alphanumeric characters.

Delivery Note (DDT)

In the case of supplies of goods certified by delivery note (DDT), the details of the DDT, as well as the date of the delivery note, shall be entered in the invoice. In particular, the details shall be entered into the following fields:

DatiDDT [2.1.8] under section **NumeroDDT** [2.1.8.1] and **DataDDT** [2.1.8.2], respectively.

The field [2.1.8.3] **RiferimentoNumeroLinea** shall only be filled out if the invoice relates to more delivery notes, to be specified in the relevant detail lines to which the DDT refers.

Example of input of the data relating to the entire invoice and, thus, to all the detail lines:

<DatiDDT>
<NumeroDDT>999</NumeroDDT>
<DataDDT>2018-11-09</DataDDT>
</DatiDDT>

Please note, do not enter other data before the DDT number.

Example of incorrect compilation:

<DatiDDT>
<NumeroDDT>document 999</NumeroDDT>
<DataDDT>2018-11-09</DataDDT>
</DatiDDT>

Receipt Data



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

As regards supplies of services and/or works, the payment authorization identification number certifying the approval of a given work progress report (SAL) or of a service completion, shall always be entered. This code is composed of a ten-digit number. Data shall be entered into the XML format in the block "DatiRicezione":

<DatiRicezione> [2.1.5] with positioning detail [2.1.5.2]

Example of correct input of the data "Datiricezione":

`<DatiRicezione>`

`<IdDocumento>1000002142</IdDocumento>`

`</DatiRicezione>`

Attachments

This refers to the possibility, available in the document (from 2.5.1 to 2.5.5) to attach files in PDF format or any other format allowed by the XML document, in order to facilitate the registration of the invoice. PDF attachments include, without limitation, a hard copy of the invoice, the delivery notes, etc.

Please note: if the attachment includes one or more data already entered in the XML format, the former shall not be considered as substitutes, if different, of the latter, which shall be the data officially valid



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022



INDIVIDUAL STATEMENT OF CONFIDENTIALITY

CONTRACT NO.**OF**.....

RE:

The undersigned.....

born in (.....), on

to be completed if the Contract in question is in the name of a	
<input type="checkbox"/> employee	} of the company
<input type="checkbox"/> consultant	

in relation to the above Contract, undertakes:

- refrain from disclosing or disseminating to third parties the information collected, the relevant studies carried out, as well as the confidential data and information, as defined in the General Conditions and in the Contract, provided by ENEL for the performance of the Contract referred to above, and to use such information only for the purposes of such Contract, except if the undersigned has to fulfil legal obligations or orders from Public Authorities to which a legitimate refusal may not be made;
- read and properly fulfil the requirements for data security, specified in art. 15.15 of the General Conditions, and, as regards the use of any IT systems provided by ENEL, to keep with the utmost diligence all the paper and/or electronic media received or developed during the performance of the activities.

The confidentiality obligations shall apply for the period specified in art. 15 of the General Conditions or, if different, for the period set out in the Contract, including in the case of withdrawal, termination of expiry, either direct or indirect, of the contractual relationship with ENEL.

For acceptance

Signature

Date:



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

Annex3 Anti-corruption letter

[Date]

[Enel Spa or Enel's subsidiary]

IV. Ref.: Contract..... (hereinafter referred to as "Contract")

V. Subject: Anti-corruption legislation

VI.

I, the undersigned born in (City and State) on (date of birth), resident in (city)....., (street and number)....., Tax Code (or equivalent.....), Vat Code (in case of a company, acting as legal representative of – hereinafter, "the Company" - with its registered office in..... Vat Code)

confirm

that my business/the conduct of the Company is committed to ethical values and professional standards which include, among other things, principles of good faith, correctness, transparency and honesty. Therefore, legal representatives and members of the Company's corporate bodies as well as its employees/collaborators are expected to act professionally, with integrity and in compliance with applicable laws and regulations, in order to ensure compliance also with applicable anticorruption laws, including by way of example, Italian Anti-corruption Law N. 190/2012, the US Foreign Corrupt Practices Act, as well as other laws against corruption adopted internationally for implementing international treaties against corruption, such as the Convention on combating bribery of foreign public officials in international business transactions and the United Nations Convention against Corruption).

In connection with the subject matter of the Contract, I **declare** that:

- [Natural Person] I shall make best efforts, as well as my employees, to materially comply with the aforementioned anti-corruption legislation.
- [Legal entity] the Company, including Persons entitled*, shall make best efforts to materially comply with the aforementioned anti-corruption legislation¹⁰.

VII. * **Persons entitled:** each member of the managing body of the Company, each managing director of the Company, and every person employed by the Company, who is primarily responsible for professional services provided to Enel.

I. ¹ By way of example and without prejudice for the specific type of corruption established by the legislation applicable within the countries where Enel Group is present, the following is deemed a significant criminal behavior: (i) offering, promising, giving or paying money, directly or through an intermediary, or any other undue advantage to a public officer or any other third party, and (ii) accepting, directly or through an intermediary, any request of gift by a public officer or third parties, as well as (iii) accepting, directly or through an intermediary, money or any other undue advantage from third parties against the applicable anticorruption legislation.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

GDPR Annexes (from ANNEX 1 to ANNEX 4)



General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY

Fifth edition, valid as of 09\09\2022

ANNEX 1 GDPR

Description of the processing of personal data

With reference to art. *[insert reference to art. of the Contract]* of Annex VII *[select the reference]* to the order letter no. *[insert reference to the number of the order letter]* and in particular to the appointment of the company *[insert name of the company that is appointed as Data Processor]* as Data Processor, with this Annex it is intended to specify that the aforementioned processing will involve the following types of data and categories of data subjects.

A. Categories of Personal Data

- Biographical data¹¹
- Particular Categories of Personal Data¹²
- Judicial data
- economic and financial Personal Data¹³
- Data relating to Contracts with Customers¹⁴
- Contact Data or Access Data ¹⁵
- Profiling Data
- Data relating to identification / recognition documents¹⁶
- Geolocation data
- Statistical data
- Categories of personal data (free text) _____

B. Categories of Data Subjects

- Business Partner
- Supplier
- Client, Prospect
- External Subject
- Underage
- Employees
- Executives Employees
- Shareholders
- Executives Employees of other companies
- Other Categories (free text) _____

¹¹ For example: name, surname, sex, date of birth, place of birth, social security number, other

¹² For example: political views, religion, racial origin, health, sexual orientation, other

¹³ For example: bank account number, credit card, other ...

¹⁴ For example: POD- PDR-

¹⁵ For example: postal or e-mail address, mobile landline number

¹⁶ For example: identity card, passport, driving license, CNS, other ...



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

ANNEX 2 GDPR

SELF DECLARATION

of Appointment of Persons Authorized to Process Personal Data pursuant to art. 29 of EU Regulation 2016/679 (GDPR)
(Presidential Decree 28 December 2000, n.445) (D.P.R. 28 dicembre 2000, n.445)

Dear

ENEL

The undersigned (surname) (name).....

born in(.....) on.....

resident..... (.....) (street/square) n.

As legal representative of the Company

with headquarter in(.....) (street/square) n.

Tax CodeVAT.....

in relation to Contract no.

as Data Processor, aware of the criminal sanctions referred to in Article 76 of the Presidential Decree 28.12.2000 n.445, in case of false declarations and formation or use of false documents, on its own responsibility

DECLARES

- a) that it has appointed his employees / collaborators in relation to the activities referred to in the aforementioned contract, as "Authorized Persons" to process personal data according to art. 29 of the GDPR and that this appointment includes the minimum requirements set out at the bottom of this declaration;
- b) that the Sub Processor, if any, which carry out the activities referred to in the aforementioned contract, have appointed their employees and collaborators "Authorized Persons" to process personal data according to art. 29 of the GDPR;
- c) that a copy of the appointments is available for ENEL.

ATTACH

The list of Authorized Persons who must be approved to operate directly or indirectly on Enel's systems;

UNDERTAKES

to update the documentation before the start of activities:

- in case of new employees / collaborators will process personal data,; and
- within five working days from the moment the employees / collaborators will not process any more personal data.

Date

Signature



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

Information and minimum instructions for the performance of tasks relating to the processing of personal data by Authorized Persons

In particular, it is specified that:

- The processing of personal data must be carried out lawfully and correctly;
- Personal data must be collected solely for purposes related to the activity carried out, exclusively during working hours and in any case no later than the necessary time;
- Without prejudice to the above, in the exceptional hypothesis of processing personal data carried out outside working hours, the Authorized Person must ensure that he has closed the work session ("log-off") so that the credentials of access for subsequent use;
- It is necessary to constantly check the data and update them;
- Constant verification of the completeness and accuracy of the data processed is necessary;
- The possible phase of consent collection must be preceded by specific information and by the release of the consent of the data subjects, which must be free, specific and in writing or in any case specifically documented;
- In the event of interruption, even temporary, of work, it is necessary to ensure that the data processed are not accessible to unauthorized third parties, by making a specific log-off;
- Your authentication credentials must be confidential and as such used only by the Authorized Person;
- Maximum confidentiality must be guaranteed in each processing operation.

In particular, Authorized Persons are required to:

- a) access only personal data whose knowledge is strictly necessary to fulfill the assigned tasks and no later than the necessary time;
- b) do not leave company documents unattended or exposed to the vision of subjects in any case unrelated to processing, with particular reference to those containing sensitive and judicial data, take care of the necessary confidentiality of the data in question, implementing - also on the basis of the provisions issued by Company - suitable precautions to prevent others, unauthorized, from accessing the aforementioned data;
- c) not to disclose, communicate the data it has come into possession, outside of the cases permitted by law or provided for by contractual regulations and to maintain due confidentiality with regard to the information that has come to knowledge during the course of the assignment even when the assignment itself has ceased;
- d) not to massively download personal data without prior communication and authorization from the Data Controller or Data Processor;
- e) in any case, keep with care and appropriate diligence the paper documentation entrusted in carrying out the work activity, containing sensitive data and those relating to registrations of criminal record, in cabinets or drawers equipped with locks and observe the procedure provided (indication in the " special register of one's name, time and date of access, retrieval / return of the document) for access to the archives that store the aforementioned data;
- f) adopt and scrupulously comply with the requirements dictated by the Data Controller or the Data Processor regarding technical and organizational measures adequate to ensure a level of security appropriate to the risk (pursuant to art. 32 of the GDPR);
- g) in particular, for data processing to be carried out with electronic or in any case automated tools, comply with any specific authorizations / qualifications and the storage methods and tools provided by the Data Controller or Data Processor;
- h) inform the Processor in case of accidents involving the personal data being processed, in particular if sensitive and / or judicial.



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

Annex 3 GDPR

List of Sub-Processors

COMPANY	COUNTRY AND ADDRESS OF THE REGISTERED OFFICE	PRODUCT OR SERVICES PROVIDED	CATEGORIES OF DATA SUBJECTS AND PERSONAL DATA PROCESSED	ADEQUATE GUARANTEES AND EXCEPTIONS FOR THE INTERNATIONAL TRANSFER OF PERSONAL DATA

Date

Signature of the Processor.....



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY
Fifth edition, valid as of 09\09\2022**

SELF DECLARATION

(to be filled only in cases where the adequate guarantee for the transfer consists of Standard Contractual Clauses)

Dear

ENEL

The undersigned (surname) (name).....

born in(.....) on.....

resident..... (.....) (street/square) n.

As legal representative of the Company

with headquarter in(.....) (street/square) n.

Tax CodeVAT.....

in relation to Contract no.

as Data Processor, aware of the criminal sanctions referred to in Article 76 of the Presidential Decree 28.12.2000 n.445, in case of false declarations and formation or use of false documents, on its own responsibility

DECLARES

• **With regard to contracts entered into as of 27 September 2021:**

- d) to have carried out a prior Data Transfer Impact Assessment ("DTIA") in relation to the transfer of personal data under the Contract and to have taken all the necessary supplementary security measures, where appropriate;
- e) to have duly signed the Standard Contractual Clauses with the Sub-Processors it may use to perform the activities under the Contract;
- f) to update and re-evaluate the DTIA at regular times, verifying whether there have been any changes in the specific circumstances of the transfer and/or regulatory changes in the legislation of the Country of destination of the transferred data that could affect the level of security of the transfer;
- g) to make available a copy of the signed Standard Contractual Clauses and of the DTIA carried out, upon simple request by ENEL.

• **With regard to contracts entered into before 27 September 2021:**

- a) to carry out a prior DTIA in relation to the transfer of personal data under the Contract and to take all the necessary supplementary security measures, where appropriate, by 27 December 2022;
- b) to sign the Standard Contractual Clauses with the Sub-Processors it may use to perform the activities under the Contract, by 27 December 2022;
- c) to update and re-evaluate the DTIA at regular times, verifying whether there have been any changes in the specific circumstances of the transfer and/or regulatory changes in the legislation of the country of destination of the transferred data that could affect the level of security of the transfer;
- d) to make available a copy of the signed Standard Contractual Clauses and of the DTIA carried out, upon simple request by ENEL.

Date

Signature of the Processor.....



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

Annex 4 GDPR

REF. CONTRACT NO. _____

ANNEX 4 GDPR

REQUEST FOR AUTHORISATION OF APPOINTMENT OF SUB-PROCESSOR(S) PURSUANT TO ARTICLE 28 OF EU REGULATION 2016/679 (HEREINAFTER REFERRED TO AS "GDPR")

The Company [*insert the name of the company appointed as Processor*], in its capacity as Processor appointed by [*insert the name of the Controller company*], Controller

WHEREAS:

- for the performance of specific processing activities related to the execution of the above-mentioned Contract, it needs to engage subjects external to its organization;
- for these purposes, the Company/Companies [*insert name of the company/companies appointed as Sub-Processor/s*] has/have been identified;
- pursuant to Article 28 of the GDPR, such Company/Companies must be appointed as Processor/s.

REQUESTS

to [*insert the name of the Controller company*], in its capacity of Controller, the authorization to appoint the Company/Companies [*insert name of the company/companies appointed as Sub-Processor/s*] as Sub-Processor/s and

DECLARES

- that such appointment shall contain the same instructions given by the Controller for the performance of specific processing activities related to the performance of the Contract;
- declares that, together with this Annex, it will provide the Controller with the duly updated list of Sub-Processors, by filling in the section "*Communication of amendments to the list of Sub-Processors*" of this Annex;

[Date] _____,

The Processor

For authorization

The Controller



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022

COMMUNICATION OF AMENDMENTS TO THE LIST OF SUB-PROCESSORS

(to be filled in when there is a need to update the list of Sub-Processors set out in Annex 3 GDPR, notifying the addition of new Sub-Processors or the deletion of some of those previously indicated)

The Supplier hereby gives notice that it no longer makes use of the following Sub-Processors:

[*]

Below is the updated list of Sub-Processors.

COMPANY	COUNTRY AND ADDRESS OF THE REGISTERED OFFICE	PRODUCT OR SERVICES PROVIDED	CATEGORIES OF DATA SUBJECTS AND PERSONAL DATA PROCESSED	ADEQUATE GUARANTEES AND EXCEPTIONS FOR THE INTERNATIONAL TRANSFER OF PERSONAL DATA

Date

Signature of the Processor



**General Contract Conditions for Consulting Services and Professional Services
on Tax Matters, Institutional/Regulatory Affairs, Business Development
ITALY**

Fifth edition, valid as of 09\09\2022



SELF DECLARATION

(to be filled only in cases where the adequate guarantee for the transfer consists of Standard Contractual Clauses)

Dear

ENEL

The undersigned (surname) (name).....

born in(.....) on.....

resident..... (.....) (street/square) n.

As legal representative of the Company

with headquarter in(.....) (street/square) n.

Tax CodeVAT.....

in relation to Contract no.

as Data Processor, aware of the criminal sanctions referred to in Article 76 of the Presidential Decree 28.12.2000 n.445, in case of false declarations and formation or use of false documents, on its own responsibility

DECLARES

• **With regard to contracts entered into as of 27 September 2021:**

- h) to have carried out a prior Data Transfer Impact Assessment ("DTIA") in relation to the transfer of personal data under the Contract and to have taken all the necessary supplementary security measures, where appropriate;
- i) to have duly signed the Standard Contractual Clauses with the Sub-Processors it may use to perform the activities under the Contract;
- j) to update and re-evaluate the DTIA at regular times, verifying whether there have been any changes in the specific circumstances of the transfer and/or regulatory changes in the legislation of the Country of destination of the transferred data that could affect the level of security of the transfer;
- k) to make available a copy of the signed Standard Contractual Clauses and of the DTIA carried out, upon simple request by ENEL.

• **With regard to contracts entered into before 27 September 2021:**

- e) to carry out a prior DTIA in relation to the transfer of personal data under the Contract and to take all the necessary supplementary security measures, where appropriate, by 27 December 2022;
- f) to sign the Standard Contractual Clauses with the Sub-Processors it may use to perform the activities under the Contract, by 27 December 2022;
- g) to update and re-evaluate the DTIA at regular times, verifying whether there have been any changes in the specific circumstances of the transfer and/or regulatory changes in the legislation of the country of destination of the transferred data that could affect the level of security of the transfer;
- h) to make available a copy of the signed Standard Contractual Clauses and of the DTIA carried out, upon simple request by ENEL.

Date

Signature of the Processor