INVOICING ANNEX

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
<Formato Trasmissione>FPR12</FormatoTrasmissionet>
<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 (SdI) 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>

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 SdI, the delivery may not be carried out (e.g., certified e-mail box full or inactive, or inactive electronic channel), the SdI 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:
<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
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.