

e-Invoicing obligation

Dear supplier,

Article 1 (909) of law no. 205 dated 27 December 2017 (so called Budget Law 2018) states that, **starting from 1st January 2019**, it becomes compulsory to use electronic invoicing "for selling goods and providing services between resident, stable or identified subjects in the territory of the Italian State".

Starting from the above-indicated date any invoices prepared in non-electronic format or transmitted in a manner different from the Interchange System (SDI) will be considered to have not been issued.

With the above indicated law it is, therefore, no longer possible to issue not only invoices in paper form, but also invoices with an electronic format differing from the one envisaged by the Interchange System (for example it is no longer sufficient to transmit the invoice through company websites like the Web EDI one adopted by Enel).

In the light of what is indicated above, from 1st January 2019 the Italian companies of the Enel Group (list below) will have to receive invoices in electronic format issued exclusively using the SDI and according to the format envisaged in the in relations between private users as per the technical specifications published on the website of the Italian Revenue Office (www.fatturapa.gov.it).

However, Enel, with the aim of maintaining its virtuous digital relations and electronic transmission of the invoices sent through the Portal, has deemed it opportune to offer the suppliers of the Enel companies present in the Web EDI portal, a free intermediary service with the Revenue Office; all of this without changing the current process of using the Web EDI Portal, including the current responsibility of the subject selling the asset or rendering the service.

As a consequence, all the invoices transmitted on the portal and issued with invoice date from 1st January 2019 against Enel companies will be produced by Enel in the name of and on behalf of the supplier on XML data log (transmission format FPR12 - invoice to private customers - ver. 1.2 requested by the SDI), transmitted to the SDI and made available to the suppliers along with the receipt of correct issue or SDI rejection.

On the other hand, the invoices that will be transmitted directly by the suppliers to the Interchange System SDI, (therefore, not using the Enel Purchases Portal EDI Web service), will naturally be considered valid by Enel and thus covered.

In this case, as per contractual clauses in progress, the xml data log must report:

- the data of the Purchase Order (see technical specifications of the Revenue Office Tag XML SDI 2.1.2 "Purchase Order Data")
- the data of the authorisation to payment for the provision of services (see XML Tag SDI 2.1.5 "Receipt Data")

- the DDT data for the supplies (see XML Tag SDI 2.1.8 “DDT Data”)

The data of the authorisation to payment are anyway published in the new Section of the Suppliers Portal that you are invited to consult.

In absence of the data indicated above, the invoice cannot be processed and therefore a credit note will be requested.

It will not be necessary to indicate the recipient code or the certified email address of the Enel Company insofar as the Companies of the Enel group, through the registration service of the Revenue Office, have linked their own VAT number to their telematic address (Recipient Code of 7 figures identifying a Web Service channel) where to always receive all the e-invoices, regardless of the telematic address that the supplier indicates in the e-invoice.

Therefore, the suppliers are invited to produce the e-invoice starting from 01.01.2019, indicating the recipient code 0000000 (7 zeroes) in the XML file without sending any request aimed at obtaining the recipient code or the certified email address of the Enel Companies in the list.

In order to not invalidate the process, we ask you to always indicate the VAT number of the Customer Enel company (see annexed list) in the relevant field of the XML data log and to not use the field of the tax code.

Finally, it is hereby specified that when sending the first invoice through the WEB EDI portal with date of issue starting from 01.01.2019, the Master user must accept the electronic transmission agreement of the invoices to the SDI in the name of and on behalf of you through the disclaimer proposed by the EDI web system (the request of consent complies with the principles recommended by the General Data Protection Regulation (GDPR) adopted by the EU with effect from 25th May 2018).

Kind Regards

Attachment: List of VAT numbers of Enel Companies

COMPANY NAME	VAT NUMBER
ENEL SPA	00934061003
E-DISTRIBUZIONE SPA	05779711000
ENEL ENERGIA SPA	06655971007
ENEL ITALIA SRL	06377691008
ENEL PRODUZIONE SPA	05617841001
SERVIZIO ELETTRICO NAZIONALE SPA	09633951000
ENEL SOLE SRL	05999811002
ENEL GREEN POWER SPA	10236451000
ENEL GLOBAL TRADING SPA	05918271007
ENEL GLOBAL THERMAL GENERATION SRL	14533731007
ENEL X SRL	09945270966
ENEL X ITALIA SPA	13111961002
ENEL X MOBILITY SRL	14553401002
ENEL X INTERNATIONAL SRL	14570021007
CONCERT SRL	06831341000
ENEL GLOBAL INFRASTRUCTURE AND NETWORKS SRL	07019511000
ENEL INNOVATION HUBS SRL	08036221003
ENEL.SI SRL	05736981001
ENELPOWER SPA	12918380150
ENERGY HYDRO PIAVE SRL	01115170258
NUOVE ENERGIE SRL	04002520874
AGATOS GREEN POWER TRINO SRL	07015580967
EGP BIOENERGY SRL	03584130755
ENEL GREEN POWER AFRICA SRL	13954591007
ENEL GREEN POWER CALABRIA SRL	03052880782
ENEL GREEN POWER DEVELOPMENT SRL	14053191004
ENEL GREEN POWER FINALE EMILIA SRL	08412811005
ENEL GREEN POWER PUGLIA SRL	03956690758

ENEL GREEN POWER SOLAR ENERGY SRL	11031181008
ENEL GREEN POWER VILLORESI SRL	12285491002
ENERGIA EOLICA SRL IN SIGLA EN.EO. SRL	02710040987
ENERLIVE SRL	02398660809
MAICOR WIND SRL	02969980784
POWERCROP MACCHIAREDDU SRL	03228561209
POWERCROP RUSSI SRL	03228551200
POWERCROP SRL	05521090968
EGP PARTECIPAZIONI SPECIALI	11665651003
MARTE SRL	13584611001
HYDROMAC ENERGY SRL	14052941003
BIOENERGY CASE GEROLA SRL	06267660964
EGP SANNIO SRL	03172730966
EGP SOLAR METEHARA SPA	14953771004
NEWCO COGENERAZIONE. SI SRL	14533731007