SPECIFIC CONDITIONS FOR "NAMIRIAL ARCHIVE" DOCUMENT SERVICES
Italian Electronic Invoicing

Section I - General provisions

1. Value of these Specific Conditions

These specific conditions of contract ("Specific Conditions") govern the provision of the service referred to herein.
These Specific Conditions supplement the Additional Conditions and refer to the services indicated in the Commercial Proposal.
In the event of conflict between the Additional Conditions and the Specific Conditions, the latter shall be considered prevailing.
The Definitions indicated in the General Conditions apply to these Specific Conditions.

Section II - Specific Conditions

2. Definitions relating to the Electronic Invoicing Service

In addition to the definitions included in the General Conditions and in the Additional Conditions, the following definitions are taken into account in addition to and/or in substitution:
"Active Cycle": is the set of activities affecting the Economic Operator, i.e. the transferor/provider required to issue electronic invoices to a Public Administration or to a Private Entity through the Interchange System (Sistema di Interscambio). In the Active Cycle the Service offered to the Economic Operator consists in the drafting, the issuing on behalf of third parties and the transmission of the Electronic Invoices to the Interchange System, and in their compliant digital preservation, together with the related notification messages exchanged with the Interchange System.
"Passive Cycle": is the set of activities affecting the Public Administration or the Private Entity as recipients of the Electronic Invoice. In the Passive Cycle the Service offered to the Public Administration or to the Private Entity consists in the receipt of the Electronic Invoice, together with the related notification messages exchanged with the Interchange System, the making available of a web tool for generating the outcome of the verification of the Electronic Invoice by the Public Administration and its transmission to the Interchange System, functionalities for entering the metadata of the accounting record of the passive invoices and, finally, the complete management of the compliant digital preservation of the Electronic Invoice, together with the related notification messages exchanged with the Interchange System.
"Client": within this specific Service, is the beneficiary thereof, on the basis of what is indicated in the Application Form. Depending on the circumstances, within the Service the Client is also referred to simply as:
- "Economic Operator", in the Active Cycle, is the private or public transferor/provider that issues electronic invoices to a Public Administration or to a Private Entity through the SdI. Within the Service the Economic Operator makes use of the Intermediary for the drafting (which may also take place through the Partner and/or the Reseller), the issuing and the transmission of the Electronic Invoice, in accordance with the applicable national legislation.
- "Public Administration", in the Passive Cycle, is the public-law entity that receives electronic invoices from the Economic Operator through the SdI (recipient of the Electronic Invoice). Within the Service the recipient Public Administration makes use of the Intermediary in order to receive the Electronic Invoice.
- "Private Entity", in the Passive Cycle, is the entity that receives electronic invoices from the Economic Operator through the SdI (recipient of the Electronic Invoice). Within the Service the recipient Private Entity makes use of the Intermediary in order to receive the Electronic Invoice.

"Electronic Invoice": is a type of invoice issued, transmitted, received and preserved in electronic format, capable of ensuring the authenticity of its origin and the integrity and legibility of its content, in accordance with Ministerial Decree No. 55 of 3 April 2013 (D.M. n. 55/2013) as regards Electronic Invoices between Private Entities and the Public Administration, or in accordance with Legislative Decree No. 127 of 5 August 2015 (D.Lgs. n. 127/2015) and, indirectly, with Law Decree No. 193 of 22 October 2016 (D.L. n. 193/2016), converted into Law No. 225 of 1 December 2016, as regards Electronic Invoices between Private Entities.
"Invoice Format": the layout of the Electronic Invoice must comply with the applicable legislation and, in particular, with the technical specifications published and updated on the institutional website of the Interchange System www.fatturapa.gov.it and on the website www.agenziaentrate.gov.it.
"Intermediary": within the Electronic Invoicing Service, is Namirial S.p.A., authorised by the Client, upon signature of the Application Form, to issue and transmit and/or receive the Electronic Invoice on behalf of the Economic Operator and/or of the Public Administration or of the Private Entity.
In the Active Cycle the Economic Operator makes use, in particular, of the services of the Intermediary for the performance, on its behalf, of the following activities, while retaining full and exclusive responsibility for tax and civil-law purposes:
- preparation (which may also take place through the Partner and/or the Reseller) and/or issuing of the Electronic Invoices;
- transmission of the Electronic Invoices to the SdI;
- management of the notification messages exchanged with the SdI;
- fulfilment of the compliant digital preservation obligations.

In the Passive Cycle the Public Administration or the Private Entity make use, in particular, of the services of the Intermediary for the performance, on their behalf, of the following activities, while retaining full responsibility for tax and civil-law purposes:
- receipt of the Electronic Invoices;
- management of the notification messages exchanged with the SdI;
- fulfilment of the compliant digital preservation obligations.

The Intermediary offers, in particular, all appropriate guarantees for performing the aforementioned role, being an entity accredited to the transmission and receipt channel with the SdI and a digital curator (conservatore) qualified by AgID pursuant to the CAD.
Where only the Preservation component of the Service is activated, the Client is responsible for the preceding activities of issuing and/or transmission to the SdI and/or receipt therefrom and for the management of the related notification messages; the Client is therefore responsible for correctly transferring to the Service all the electronic documents to be preserved in XML format, signed with a qualified or digital electronic signature, in accordance with the applicable legislation, including technical legislation.

Depending on the individual activities performed by the Intermediary within the Service, as described below, that party may also be referred to simply as:

- "Issuer on behalf of third parties": in the Active Cycle component of the Service, is the Intermediary that manages, on behalf of the Client (transferor/provider), the issuing of the Electronic Invoice, without prejudice to the full assumption of responsibility by the Economic Operator for the correctness, completeness, truthfulness, chronological order and uninterrupted nature of all data, information and documents entered into the Intermediary's web service and, therefore, in relation to the breaches connected with the issuing of the invoice.

By completing and signing the Application Form, the Economic Operator authorises the Intermediary in advance to issue the Electronic Invoices.
The issuing procedure adopted provides for the delivery by the Economic Operator of the elements characterising the transaction to be invoiced and of the data relating to the content of the invoice, both mandatory and optional but necessary in so far as expressly required by the Public Administration or by the Private Entity.

- "Transmitter" (Trasmittente): in the Active Cycle component of the Service, is the Intermediary that manages, on behalf of the Client, the transmission of the Electronic Invoices to the SdI and receives from the latter the SdI notification/receipt messages. The data concerning the transmitting party must be correctly reported in the relevant "Trasmittente" section of the layout provided for by law.
- "Receiver" (Ricevente): in the Passive Cycle component of the Service, is the Intermediary that manages, on behalf of the Client, the receipt of the Electronic Invoices and manages the exchange of the SdI notification/receipt messages.

"Electronic Invoicing Service": is the electronic invoicing service organised by the Intermediary for the management of the electronic invoicing process conveyed by the Interchange System in commercial relations between Economic Operators and the recipient Public Administration, as provided for by Article 1 of Law No. 244 of 24 December 2007, as amended, or in relations between Economic Operators that are Private Entities, as provided for by Legislative Decree No. 127 of 5 August 2015. The Service consists of two main components: an Active Cycle component of the Service, addressed to the Economic Operator, and a Passive Cycle component of the Service, addressed to the Public Administration or to the Private Entity. Both components of the Service also include the compliant digital preservation of the Electronic Invoices and of the related notification messages exchanged with the Interchange System, in accordance with these Specific Conditions.
It is in any case also provided that the Client may choose to use only the Preservation component of the Service, where it makes use of third-party systems and services for the management of the issuing, transmission and/or receipt of the Electronic Invoices and of the related notification messages exchanged with the Interchange System.
"Interchange System" (Sistema di Interscambio; hereinafter also referred to simply as the "SdI"): is the IT system managed by the Italian Revenue Agency (Agenzia delle Entrate) that is able to:

- receive the Electronic Invoices;
- carry out checks on the Electronic Invoices;
- transmit the Electronic Invoices to the Public Administrations or to the Private Entities;
- manage the notification messages in order to track the invoicing cycle;
- store the data of the Electronic Invoices exchanged where the option referred to in Article 1(3) of Legislative Decree No. 127/2015 is exercised.

The specifications of the Interchange System are published and updated on the institutional website www.fatturapa.gov.it.

3. Scope of application of the Electronic Invoicing Service

The Electronic Invoicing Service is able to meet both the needs of Economic Operators that are Private Entities and those of Public Administrations, offering the possibility of choosing, alternatively or jointly, the two main components of the Service, Active Cycle and Passive Cycle, in accordance with the applicable legislation, as well as of requesting the activation of the Preservation component of the Service alone in respect of the Electronic Invoices and of the related notifications, in compliance with the applicable legislation.
The Client therefore has the possibility, depending on its own needs, of choosing the desired component(s) of the Service by signing the Application Form.

4. Subject matter of the Electronic Invoicing Service

The Intermediary guarantees the provision of the Service to the Client on the basis of the component(s) of the Service selected by the Client in the Application Form, as well as of the information and data indicated therein, in compliance with the applicable legislation.
The Service, as defined in these Specific Conditions, allows the Client to fulfil the statutory electronic invoicing obligation in commercial relations between Economic Operators and/or Public Administrations, both in the Active Cycle and in the Passive Cycle, depending on the Client's needs.
The Active Cycle component of the Service allows the Client (Economic Operator) to draft and transmit the Electronic Invoices to the SdI and to have them placed in Preservation for 10 (ten) years (or for the different period indicated in the Commercial Proposal or in another document of the Contract), together with the SdI notification/receipt messages.
The Passive Cycle component of the Service allows the Client (Public Administration or Private Entity) to receive the Electronic Invoices, to transmit the outcome message to the SdI (Public Administration only) and to have them placed in Preservation for 10 (ten) years (or for the different period indicated in the Commercial Proposal or in another document of the Contract), together with the SdI notification/receipt messages.
Should further specific services not listed herein be requested, Supplier reserves the right to make the relevant services available to the Client only upon a new agreement between the parties.

5. Specific conditions for the provision of the Active Cycle component of the Service

The Active Cycle component of the Service, addressed to the Economic Operator (undertakings, professionals, public administrations carrying out commercial activities, suppliers of the Public Administration), requires compliance with the following procedural steps:

- the User, authorised by the Client, accesses the Web Platform and enters the data of the Electronic Invoice, as provided for by the applicable legislation, by uploading the XML file, by querying web services, by manually entering the data

necessary for the automated drafting of the Electronic Invoice, or by other means defined by the Intermediary;
- the Issuer on behalf of third parties prepares the final Electronic Invoice on the basis of the content entered by the Economic Operator (transferor/provider), for which the latter assumes exclusive and full responsibility;
- the Service keeps a record of the data entered by the User;
- before the transmission of the Electronic Invoice to the SdI, the Service performs a syntactic check (without examining the merits of the content) of the XML file according to the schema laid down by the legislator and informs the User of the outcome of the electronic invoicing process; where the check has a negative outcome, the User may submit the corrected Electronic Invoice again;
- where the check has a positive outcome, the qualified digital signature of the Issuer on behalf of third parties, accompanied by a time reference, is affixed to the invoice and the Transmitter sends the Electronic Invoice to the SdI;
- the Service also provides for the management of the notification messages exchanged with the SdI and for making them available to the User;
- the Client, or the User, is obliged to examine the notification messages exchanged with the SdI;
- the Economic Operator is furthermore responsible for fulfilling the further obligations relating to the recording of the Electronic Invoice, to the settlement and payment of the tax due, as well as any other obligation provided for by tax and/or civil-law provisions;
- the Electronic Invoices and the notification messages exchanged with the SdI are subsequently placed in Preservation for a period of 10 (ten) years (or for the different period indicated in the Commercial Proposal or in another document of the Contract), provided that the Client is up to date with the payment of the fees due for the provision of the Service;
- to that end, the Preservation Manager delegates to the Intermediary every activity necessary and required by law, in accordance with the Deed of Appointment prepared for that purpose by the Intermediary itself;
- the Service guarantees the Client the possibility of requesting, via the web and through the User, the Dissemination Information Packages containing the Archival Information Packages and the Active Cycle documents preserved in the Preservation System of the Preservation Delegate;
- the User is required to access the Web Platform in order to verify the Electronic Invoices sent, together with their transmission and Preservation status, and may consult, for each Electronic Invoice, the various status evidence and the SdI messages.

It is expressly understood that the Economic Operator is responsible for the content of the Electronic Invoice, such as, for example, the Recipient Code (Codice Destinatario) of the Electronic Invoice and the completion of further mandatory and/or optional fields provided for within the individual relationship with the Public Administration or with the Private Entity as recipients of the Electronic Invoice.
Furthermore, the Intermediary and/or the Partner and/or the Reseller do not intervene in the issuing of a new corrective invoice or of a credit note following an Electronic Invoice rejected by the SdI or contested by the Public Administration or by the Private Entity; the issuing, correction and uploading of the new invoice to the SdI remain exclusively the Client's responsibility. It is also pointed out that the Intermediary bears no responsibility where it is impossible to deliver the file from the SdI to the Public Administration or to the Private Entity for reasons not attributable to the Transmitter.
Any dispute concerning, or transmission of, the Electronic Invoices outside the SdI shall be handled directly by the Economic Operator with the Public Administration or with the Private Entity, and not by the Intermediary.
Finally, a Client that issues and transmits the Electronic Invoices and manages the related notification messages exchanged with the SdI outside the Active Cycle component of the Service may at any time request the activation of the Preservation component of the Service alone; in that case, the Client is required to make the Electronic Invoices available to the Digital Curator at least 60 (sixty) days before the statutory Preservation deadline.

6. Specific conditions for the provision of the Passive Cycle component of the Service

The Passive Cycle component of the Service, addressed to the Public Administration or to the Private Entity, requires compliance with the following procedural steps:

a) the Receiver receives the Electronic Invoices and the related metadata files from the SdI through its own accredited channel;
b) in the case of a Public Administration Electronic Invoice, the Client may request from the Intermediary the technical specifications for interaction with the electronic records management system (protocollo informatico) of the public body, making the files received from the SdI available to the Public Administration;
c) in the case of a Public Administration Electronic Invoice, the Public Administration is furthermore responsible for the correct registration in the electronic records management system of the public body (of both the Public Administration Electronic Invoices and the notification messages exchanged with the SdI) and for the subsequent accounting record of the invoices or equivalent documents within 10 (ten) days from the date of receipt pursuant to Article 42 of Law Decree No. 66/2014;
d) in the case of the Passive Cycle, the Private Entity is required to take charge of the passive invoice that the Service makes available to it;
e) in the case of the Passive Cycle, the Private Entity is responsible for the correct accounting record of the passive invoices where it is required to do so by laws or regulations;
f) the Public Administration or the Private Entity are responsible for the substantive checks on the content of the Electronic Invoices received;
g) the Service makes available to the Users authorised by the Client a web interface for generating the EC Outcome (Esito committente – acceptance or rejection), which may be generated and transmitted to the SdI within 15 (fifteen) days from receipt of the Electronic Invoices;
h) the Public Administration Client, or its User, is obliged to examine the notification messages exchanged with the SdI;
i) the Service makes a web functionality available to the User for entering the specific metadata of the accounting record, to be integrated with the metadata typical of the Electronic Invoices;
j) the Electronic Invoices and the notification messages exchanged with the SdI are subsequently placed in Preservation for a period of 10 (ten) years (or for the different period indicated in the Commercial Proposal or in another document of the Contract), provided that the Client is up to date with the payment of the fees due for the provision of the Service;
k) to that end, the Preservation Manager delegates to the Intermediary every activity necessary and required by law, in accordance with the Deed of Appointment prepared for that purpose by the Intermediary itself;

l) the Service guarantees the Client the possibility of requesting, via the web and through the User, the Dissemination Information Packages containing the Archival Information Packages and the Passive Cycle documents preserved in the Preservation System of the Preservation Delegate;
m) the User is required to access the Web Platform in order to verify the Electronic Invoices received, together with their transmission and Preservation status, and may consult, for each Electronic Invoice, the various status evidence and the SdI messages.

It is expressly understood that the Public Administration or the Private Entity are responsible for the correct registration, where applicable, of the electronic documents in their own electronic records management system, for the accounting recording activities relating to the Electronic Invoices and for the correct entry of the data in the generation, where applicable, of the EC Outcome (acceptance and/or rejection) of the verification of the content of the Electronic Invoices received.
In the case of the Passive Cycle, the Private Entity shall communicate to its transferors/providers the Recipient Code (registered in the name of the Intermediary), in order to ensure the correct transmission – through the SdI – of the passive invoice to the Intermediary itself.
Any dispute concerning, or transmission of, the Electronic Invoices outside the SdI shall be handled directly by the Public Administration or by the Private Entity with the Economic Operator, and not by the Intermediary.
Finally, a Client that receives the Electronic Invoices and manages the related notification messages exchanged with the SdI outside the Passive Cycle component of the Service may at any time request the activation of the Preservation component of the Service alone; in that case, the Client is required to make the Electronic Invoices available to the Digital Curator at least 60 (sixty) days before the statutory Preservation deadline.

7. Effects of the termination of the Electronic Invoicing Service

In any case, as at the date of termination of the Service, notwithstanding any retention of the Preservation component, the Client is obliged to cease using the Recipient Code registered in the name of the Intermediary. Accordingly, the Intermediary may not be held liable for any damage, direct and/or indirect, suffered by the Client or by third parties as a consequence of the Client's failure to comply with this provision.
Where the Preservation component is retained, the Contract shall remain effective and binding on the parties in respect of that component.

Client Signature* _____
*please sign digitally

Client Name _____