

SPECIFIC TERMS AND CONDITIONS**Electronic Invoicing****Section I - General provisions****1. Value of these Specific Terms**

These specific terms and conditions ("Specific Terms") govern the provision of the service referred to herein.

These Specific Terms supplement the Additional Terms 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 set out in the General Terms and Conditions apply to these Specific Terms.

Section II - Specific Conditions**2. Definitions relating to the Electronic Invoicing Service**

In addition to the definitions included in the General Terms and Conditions and in the Additional Conditions, the following definitions are taken into account in addition to and/or in substitution:

"E-Invoicing": is the service of issuing, transmission and receipt of invoices in structured electronic format compliant with the legal and tax regulations of the country subject to the Service, in particular, for domestic B2B transactions, through the channels and platforms accredited by the competent tax Authority.

"E-Reporting": is the service of transmission to the competent tax Authority, or to the public infrastructure designated by it, of the data relating to the transactions not subject to domestic E-Invoicing, in particular cross-border B2B transactions and B2C transactions, as well as, where applicable, the related payment data.

"Active Cycle / Active Invoice": are the electronic documents issued by the Client (sales), uploaded to the Platform for the purposes of control, transformation, transmission and tracking.

"Passive Cycle / Passive Invoice": are the electronic documents received by the Client (purchases), collected through the accredited channels and made available on the Platform together with the related rendering.

"Invoice Lifecycle": is the set of statuses and notifications associated with the electronic invoice (e.g. deposit, refusal, validation, payment) which are tracked and updated on the Platform.

"PDP (Partner Dematerialisation Platform)": is the platform accredited by the competent tax Authority which, within a decentralised model, manages the issuing, transmission, receipt and reporting of the electronic documents and the related Invoice Lifecycle.

"Public Portal": is the public infrastructure designated by the competent tax Authority for the collection of the invoice data and of the E-Reporting data, as provided for by the applicable legislation.

"Platform (or DT Invoice Platform)": is the web Platform, hosted on a private cloud within the European Union, through which the Service is provided and on which the electronic documents and the related data managed for the Client are made available, consulted and preserved.

"Directory": is the registry of identifying and routing information necessary for the correct addressing of the electronic documents to the recipients, kept constantly updated for the provision of the Service.

3. Electronic Invoicing Service Features

The Electronic Invoicing Service (E-Invoicing, E-Reporting and, where the relevant module is activated, Preservation) is made available by Namirial, also through its Sub-suppliers, in accordance with the legislation in force in the country subject to the Service and by means of certified and/or accredited systems where required by such legislation. The Service ensures the compliant management of the electronic invoicing process (B2G/B2B/B2C) and is provided through the Platform, by manual access and by bulk upload, without direct integration with the Client's ERP systems, unless otherwise agreed in the Commercial Proposal and/or in the Service Sheet.

Depending on what is indicated in the Commercial Proposal and/or in the Service Sheet, the Service includes the following activities:

- creation and/or control and transformation of the electronic document into the format required by the applicable legislation and by the recipient (e.g. XML, UBL, UN/CEFACT CII, Peppol, national formats);
- transmission and receipt of the documents through the accredited multi-channel infrastructures (e.g. PDP, Public Portal, Peppol, national infrastructures);
- automatic checks and verification of the compliance of the documents;
- transmission of the data to the Public Portal for E-Reporting purposes, with regard to cross-border B2B transactions and B2C transactions, where applicable;
- management and updating of the Invoice Lifecycle, with tracking on the Platform of any change of status (e.g. refusal, validation, payment);
- compilation and constant updating of the Directory necessary for the correct addressing of the documents;
- making the Platform available for the display, search, export and download of the documents and of their processing status, with the related monitoring and reporting;
- compliant/legal preservation of the electronic documents in accordance with the legislation of the country subject to the Service, where the relevant module is activated.

With reference to the Active Cycle (sales), the Client transmits the documents to the Platform by means of the manual editor or by bulk upload according to the agreed file layout, in the electronic format required by the applicable legislation; Namirial provides for their transmission to the recipient, for the receipt of the notifications issued by the recipient and/or by the Public Portal and for the publication and updating of the related status on the Platform.

With reference to the Passive Cycle (purchases), Namirial provides for the receipt of the documents through the accredited channels, for their

Namirial S.p.A.

Via Caduti sul Lavoro n. 4, 60019 Senigallia (An) - Italy

Tel. +39 071 63494 | www.namirial.com | Company subject to the management and coordination of Ink (BC) Holdco Spa – Tax Code 14254460968



rendering (e.g. PDF representation), for the validation connected to the Invoice Lifecycle and for their publication on the Platform. The specific formats applicable to the Passive Cycle are defined and agreed with the Client in the Service Sheet and/or in the Application Form.

The Platform is web-based, hosted on a private cloud within the European Union, and is accessible via the Internet exclusively to authorised Users, each associated with a profile that defines the operating limits of use of the system. The Users may be segregated by Country and by Company Code.

Where the Service is provided with reference to electronic invoicing in France, Namirial operates in compliance with the applicable French legislation and through systems accredited by the competent French tax Authority, within the decentralised model based on the accredited Partner Dematerialisation Platforms (PDP) which manage the Invoice Lifecycle. It is understood that the perimeter, the obligations and the timeframes of the Service follow the implementation calendar provided for by the applicable legislation (by way of example, the obligation for all enterprises to receive electronic invoices and, for large and medium-sized enterprises, to issue them, as well as the subsequent extension of the issuing obligation to the remaining enterprises).

The Service is provided in relation to the volumes of documents (Active and Passive Cycle) indicated in the Commercial Proposal. Should such volumes be exceeded, the Parties undertake to renegotiate in good faith the applicable economic conditions, without prejudice to the continuity of the Service.

The Client acknowledges and accepts that the use of the Service is conditional upon the preliminary completion and signing of the specific forms and/or technical layouts prepared for this purpose by Namirial and/or the Partner; it is acknowledged that this clause is of an essential nature.

4. Service Levels specific to the Electronic Invoicing Service

Without prejudice to the service levels, availability targets, support, severity classes, backup, penalties and maintenance arrangements governed by the Additional Conditions, the following service levels apply specifically to the processing operations of the Electronic Invoicing Service. The values indicated represent the interval between the input (T0) and the corresponding output (T1) of each operation:

Service	Metric (T0 → T1)	SLA	Detail
Control Transformation and	Input from the Client's system → feedback to the Client	30 min	For E-Reporting of B2C transactions an aggregation activity is required and the SLA depends on the VAT regime adopted by the Client
Dispatch	Feedback to the Client → dispatch	1 h	
ACK	Feedback from the stakeholder → flow to the Client	15 min	
AP Invoice (passive cycle)	Electronic flow from the stakeholder → flow to the Client	30 min	
Directory	Input from the Client's system → data available in the Directory	5 min	
DT Invoice Platform	Availability (hours/days)	99.8%	SLA measured only during business hours and business days (5/7, 08:30–19:30 CET)

The service-level values set out above may be subject to change, during the term of the Contract, subject to written agreement with the Client. The measurement and the related reporting take place in accordance with the arrangements provided for in the Additional Conditions.

5. Client's Obligations in Relation to the Electronic Invoicing Service

For the purposes of the correct activation and provision of the Electronic Invoicing Service, and in addition to the obligations set out in the General Conditions and in the Additional Conditions, the Client is required to:

- collaborate, in the preliminary analysis and configuration phase, with Namirial and/or the Partner, providing all the information, data and technical layouts necessary for the correct set-up and management of the Service;
- form the electronic documents in an electronic format compliant with the format specifications set out in the applicable legislation and in the technical rules, transmitting them through the manual editor or by bulk upload according to the agreed file layout;
- maintain exclusive responsibility for the correct formation and content of the invoices and of the related data (including, by way of example, the data relevant for tax and accounting purposes, the lifecycle data and the payment data), as well as for their legal value, guaranteeing their correctness, completeness, truthfulness and timeliness;
- define and agree with Namirial the specific formats applicable to the Passive Cycle, where provided;
- provide promptly, accurately and completely all the identifying and routing information necessary for the correct addressing of the documents and for the keeping of the Directory;
- ensure the correct profiling of the Users enabled to access the Platform, including the segregation by Country and Company Code, and use the Service in accordance with the applicable legislation;
- where provided for in the Contract, sign the deed of appointment relating to the compliant/legal preservation and complete the related forms;
- promptly communicate any change in its systems, in the data or in the volumes that may affect the correct provision of the Service.

It is understood that the omission, incompleteness or non-compliance of the Client's conduct, with respect to what is indicated in this article, constitutes grounds for exemption from liability of Namirial for any contractual and/or non-contractual damage suffered by the Client and/or third parties.

The Client undertakes towards Namirial, also pursuant to and for the purposes of art. 1381 of the Italian Civil Code, to ensure that all the subjects indicated in the Service Sheet or in the Application Form, in favour of whom the Service is provided, comply with the content of all the clauses of the Contract; if even just one of them violates, in whole or in part, the contractual obligations established herein, the Client will be held directly liable to Namirial and/or its delegates for any violation committed.



Client Signature* _____

*Please sign digitally

Client Name _____