



**ORGANIZATIONAL PROCEDURE REGARDING
ASSIGNMENTS TO AUDITING COMPANIES WITHIN
THE ENEL GROUP**

**Document approved by the Board of Statutory Auditors of Enel S.p.A.
at its meeting on November 20, 2017 and subsequently revised at its
meeting on February 3, 2021**

ART. 1

Aim of the document – Scope of application – Definitions

1.1 This organizational procedure (hereinafter, the “Procedure”) defines the general principles and operating methods for the awarding of assignments to auditing companies (hereinafter, the “Auditors”) by Italian and/or foreign companies of the Enel Group.

This Procedure replaces the existing company provisions on this matter.

1.2 For the purposes of this Procedure the following terms have the following meaning:

- a. **“Additional Assignments”**: non-Statutory Audit assignments concerning the provision of services – by the Principal Auditor or by other entities belonging to its network and in favor of companies of the Enel Group – other than those prohibited by Article 5, paragraph 1, of Regulation 537/2014, as listed under Article 3.1 of this Procedure;
- b. **“Auditing Framework Agreement”**: the agreement between Enel S.p.A. and the Principal Auditor aimed at regulating the provision of Statutory Audit services to the companies of the Enel Group and signed upon completion of the selection procedure laid down by Article 16 of Regulation 537/2014 (or, should such agreement be entered into prior to the entry into force of the said provision, upon completion of the selection procedure carried out in accordance with the pre-existing regulations) and the consequent appointment of the Principal Auditor by the Shareholders’ Meeting of Enel S.p.A.;
- c. **“Auditor’s Network”**: the Italian and international structure which is aimed at cooperation and to which the Principal Auditor or a Secondary Auditor belongs, and that: (i) is clearly aimed at the sharing of profits or costs; and/or (ii) is attributable to a common ownership, control or management; and/or (iii) shares common quality control directives and procedures, or a common business strategy, or the use of a common name or brand, or a significant part of the professional resources;
- d. **“Collegio Sindacale”**: the board of statutory auditors appointed by the shareholders’ meeting that, in Italian companies whose shares or

bonds are listed on regulated markets, is in charge, *inter alia*, of monitoring the independence of the Principal Auditor, especially as far as the non-Statutory Audit assignments are concerned;

- e. “**Enel Group**”: Enel S.p.A. and the companies directly and/or indirectly controlled by it pursuant to Article 93 of the Consolidated Financial Act;
- f. “**Principal Auditor**”: the company entrusted with the Statutory Audit of the annual financial statements of Enel S.p.A. and the consolidated financial statements of the Enel Group;
- g. “**Regulation 537/2014**”: Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding Statutory Audit of public-interest entities;
- h. “**Secondary Auditors**”: the companies – different from the Principal Auditor and the other entities belonging to its network – entrusted with the Statutory Audit of the annual financial statements (and, where drafted, of the consolidated financial statements) of Italian and/or foreign companies directly and/or indirectly controlled by Enel S.p.A.;
- i. “**Statutory Audit**”: the audit of annual financial statements or consolidated financial statements carried out in compliance with the Italian Civil Code and with the Consolidated Auditing Act or, where it is carried out in another Member State of the European Union, according to the provisions implementing Directive 2006/43/EC, as amended by Directive 2014/56/EU, in force in the relevant Member State. Where the Statutory Audit is carried out in a non-EU State, it means the audit of annual financial statements or consolidated financial statements carried out in compliance with the laws in force in the relevant State. A non-exhaustive list of activities included in the definition of Statutory Audit is provided in Attachment 2 to this Procedure;
- j. “**Consolidated Financial Act**”: Legislative Decree No. 58 of 24 February 1998, and subsequent amendments and additions;
- k. “**Consolidated Auditing Act**”: Legislative Decree No. 39 of 27 January 2010, and subsequent amendments and additions.

ART. 2

Awarding of Statutory Audit assignments

- 2.1 The Auditor entrusted by Enel S.p.A. with the Statutory Audit activities indicated in Article 14, paragraph 1, of the Consolidated Auditing Act ⁽¹⁾ qualifies as the Principal Auditor of the Enel Group and, consequently, is the entity (together with the other entities belonging to its network) to which the Italian and/or foreign companies of the Enel Group must refer when awarding their Statutory Audit assignments.
- 2.2 The awarding of Statutory Audit assignments to Secondary Auditors by Italian and/or foreign companies of the Enel Group may occur only under exceptional circumstances due to conditions of proven necessity ⁽²⁾.

ART. 3

Non-Statutory Audit assignments prohibited to the Principal Auditor

- 3.1 According to Article 5, paragraph 1, of Regulation 537/2014 – and without prejudice to the provisions of Article 5, paragraph 5, of the same Regulation – the Principal Auditor, the other entities belonging to its network, the shareholders, the directors, the members of the supervisory bodies and the employees of the Principal Auditor shall not provide, directly or indirectly, any of the following services to Italian and/or foreign companies of the Enel Group:
- a) tax services relating to: (i) preparation of tax forms; (ii) payroll tax; (iii) customs duties; (iv) identification of public subsidies and tax incentives, unless support from the Principal Auditor (or from other

⁽¹⁾ These activities consist in: a) issuing, by way of a specific report, an opinion on the annual financial statements of Enel S.p.A. and the consolidated financial statements of the Enel Group and illustrating the results of the Statutory Audit; and b) during the course of the fiscal year, checking that accounting records are regularly kept and that management facts are correctly recorded in the accounting records.

⁽²⁾ By way of example, the conditions of proven necessity may be determined by the regulatory framework applicable within the relevant foreign countries. If during the fiscal year control is acquired of a company whose Statutory Audit has already been entrusted to entities other than the Enel Group's Principal Auditor (or other entities belonging to its network), the Secondary Auditor is to be replaced with the Principal Auditor of the Enel Group (or with other entities belonging to its network) as soon as possible, in compliance with the applicable regulatory framework as well as with the agreements (if any) entered into with third parties that share the control of such companies.

- entities belonging to its network) in respect of such services is required by law; (v) support regarding tax inspections by tax authorities, unless support from the Principal Auditor (or from other entities belonging to its network) in respect of such inspections is required by law; (vi) calculation of direct and indirect tax and deferred tax; (vii) provision of tax advice;
- b) services that involve playing any part in the management or decision-making of the audited entity ⁽³⁾;
 - c) bookkeeping and preparing accounting records and financial statements;
 - d) payroll services;
 - e) designing and implementing internal control or risk management procedures related to the preparation and/or control of financial information or designing and implementing financial information technology systems;
 - f) valuation services, including valuations performed in connection with actuarial services or litigation support services;
 - g) legal services, with respect to: (i) the provision of general counsel; (ii) negotiating on behalf of the audited entity; and (iii) acting in an advocacy role in the resolution of litigation;
 - h) services related to the audited entity's internal audit function;
 - i) services linked to the financing, capital structure and allocation, and investment strategy of the audited entity, except providing assurance services in relation to the financial statements, such as the issuing of comfort letters in connection with prospectuses issued by the audited entity;
 - j) promoting, dealing in, or underwriting shares issued by the audited entity;
 - k) human resources services, with respect to: (i) management in a position to exert significant influence over the preparation of the accounting records or financial statements which are the subject of

⁽³⁾ According to indications of the European Commission's offices, these services include working capital management, providing financial information, optimizing business processes, liquidity management, transfer price, supply chain efficiency and similar activities.

the Statutory Audit, where such services involve searching for or seeking out candidates for such position or undertaking reference checks of candidates for such positions; (ii) structuring the organisation design; and (iii) cost control.

ART. 4

Awarding of allowed non-Statutory Audit assignments to the Principal Auditor - Ordinary procedure -

- 4.1 Without prejudice to the provisions under Articles 5, 6 and 7.1 of this Procedure, the awarding of Additional Assignments to the Principal Auditor, or to other entities belonging to its network, by Italian and/or foreign companies of the Enel Group, is subject to the authorization process described below.
- 4.2 The requesting Unit shall prepare an informative note (according to the form set out in Attachment 1 to this Procedure), which illustrates the conditions that justify the awarding of the Additional Assignment to the Principal Auditor, or to other entities belonging to its network. The requesting Unit shall also obtain from the Principal Auditor a statement confirming that the assignment is not included among the prohibited non-Statutory Audit services referred to in Article 5, paragraph 1, of Regulation 537/2014, as listed in Article 3.1 of this Procedure, and that the Principal Auditor implemented adequate safeguards for the independence and quality of the Statutory Audit. The informative note, together with the statement of the Principal Auditor, is forwarded by the requesting Unit to the “Corporate Affairs” Holding Unit.
- 4.3 The “Corporate Affairs” Holding Unit shall forward in turn the documentation mentioned in paragraph 4.2 above to the Collegio Sindacale of Enel S.p.A., which evaluates the Additional Assignment indicated therein and approves it in case of a favorable outcome of the assessment of threats to the independence of the Principal Auditor and of the safeguards implemented by the Principal Auditor for the independence and quality of the Statutory Audit. In case of urgency, the approval of the Collegio Sindacale may be given through an email exchange among the

relevant members, followed by the ratification of the decision, to be adopted at the first subsequent meeting of the Collegio Sindacale.

- 4.4 The “Corporate Affairs” Holding Unit shall inform the Unit which has requested the awarding of the Additional Assignment to the Principal Auditor, or to other entities belonging to its network, about whether or not the Collegio Sindacale of Enel S.p.A. has approved the Additional Assignment. In case of approval, the requesting Unit shall also request the “Global Procurement” Function to start the purchasing process.
- 4.5 In order to guarantee the proper operation of the Additional Assignments awarding process, the “Global Procurement” Function shall obtain from the Principal Auditor, upon its appointment as such, and subsequently on a yearly basis the list of the other entities belonging to its network.
- 4.6 In order to ensure the exchange of information among the supervisory bodies of the Enel Group companies pointed out in Article 151, paragraph 2, of the Consolidated Financial Act, the “Corporate Affairs” Holding Unit provides the “Legal and Corporate Affairs” Functions of the (direct and/or indirect) subsidiaries of Enel S.p.A from time to time involved in the request for the awarding of Additional Assignments to the Principal Auditor, or to other entities belonging to its network, with an *ad hoc* informative note on the approval of each assignment by the Collegio Sindacale of Enel S.p.A., or on the reasons why the Collegio Sindacale decided not to grant its approval. The “Legal and Corporate Affairs” Function of the relevant subsidiary shall in turn forward such informative note to the supervisory body of the same subsidiary.

ART.5

Awarding of allowed non-Statutory Audit assignments to the Principal Auditor

- Simplified procedure -

- 5.1 The authorization process under Article 4 above shall not apply to the awarding of Additional Assignments to the Principal Auditor, or to other entities belonging to its network, by Italian and/or foreign companies of the Enel Group, where the pre-requisites (suggesting the absence of threats

to the independence of the Principal Auditor), as indicated in the following paragraphs 1), 2), 3a) or 3b), are met, and namely:

- 1) the Additional Assignments have an “*audit*” nature (*i.e.*, they are assignments ancillary to Statutory Audit) or are “*audit-related*” (*i.e.*, attestation services), and are carried out in accordance with the technical procedures referred to in the documentation issued by the International Federation of Accountants or by the Italian Association of Accountants (Assirevi), or by any other international equivalent body. A non-exhaustive list of “*audit*” or “*audit-related*” Additional Assignments is provided in Attachment 2 to this Procedure; and
 - 2) the fees for the Additional Assignments not expressly listed in the Auditing Framework Agreement are determined in accordance with the *criteria* indicated in the Auditing Framework Agreement for the performance of similar activities. This check shall be carried out with the support of the “Administration” Unit at Holding level and the “Administration” Unit of the Italian and/or foreign company of the Enel Group from time to time involved in the awarding of the Additional Assignment; and
 - 3a) the Additional Assignments must be awarded to the Principal Auditor (or to other entities belonging to its network) pursuant to: (i) applicable laws or regulations, and/or (ii) contractual obligations towards third parties undertaken by Italian and/or foreign companies of the Enel Group; or
 - 3b) the Additional Assignments regard services whose awarding to the Principal Auditor (or to other entities belonging to its network) is advisable in terms of significant time savings and/or cost savings and/or quality of the service, provided that their overall consideration (cumulatively calculated on an annual basis, when concerning the same type of assignments) does not exceed Euro 50,000.
- 5.2 The requesting Unit shall promptly inform – and, in any case, before the awarding of the assignment – the “Corporate Affairs” Holding Unit and the “Audit” Holding Function about the intention of awarding any of the Additional Assignments provided under paragraph 5.1 above, through an informative note (using the format provided in Attachment 1 to this

Procedure), accompanied by a declaration by the Principal Auditor confirming that such assignment is not included among the prohibited non-Statutory Audit services referred to in Article 5, paragraph 1, of Regulation 537/2014, as listed in Article 3.1 of this Procedure, and that the Principal Auditor implemented adequate safeguards for the independence and quality of the Statutory Audit.

- 5.3 The “Corporate Affairs” Holding Unit and the “Audit” Holding Function shall verify that, on the basis of the informative note provided for under paragraph 5.2 above, the pre-requisites mentioned in points 1), 2), 3a) or 3b) of paragraph 5.1 above are met, and shall promptly inform the requesting Unit of the result of the check. In case of favorable outcome of the check, the requesting Unit shall then involve the “Global Procurement” Function in order to start the purchasing process. In case of negative outcome of the check, due to the lack of any of the pre-requisites mentioned in points 1), 2), 3a) or 3b) of paragraph 5.1 above – and provided that the proposed assignment is not included among the non-Statutory Audit prohibited services identified in Article 5, paragraph 1, of Regulation 537/2014, as listed in Article 3.1 of this Procedure – the ordinary authorization process under Article 4 of this Procedure shall apply.
- 5.4 The “Corporate Affairs” and the “Administration” Holding Units shall provide the Collegio Sindacale of Enel S.p.A. with information on the Additional Assignments awarded during each half of the financial year to the Principal Auditor, or to other entities belonging to its network, by Italian and/or foreign companies of the Enel Group in accordance with the simplified procedure under this Article 5.
- 5.5 In order to ensure the exchange of information among the supervisory bodies of Enel Group companies pointed out in Article 151, paragraph 2, of the Consolidated Financial Act, the “Corporate Affairs” Holding Unit shall provide the “Legal and Corporate Affairs” Functions of the (direct and/or indirect) subsidiaries of Enel S.p.A. from time to time involved in the request for the awarding of Additional Assignments falling within the scope of this Article 5 to the Principal Auditor, or to other entities belonging to its network, with an *ad hoc* informative note on the result of the check carried

out pursuant to paragraph 5.3 above about the existence of the pre-requisites mentioned in points 1), 2), 3a) or 3b) of paragraph 5.1 above. The “Legal and Corporate Affairs” Function of the relevant subsidiary shall forward in turn such informative note to the supervisory body of the same subsidiary.

ART. 6

Awarding of allowed non-Statutory Audit assignments to the Principal Auditor - Procedure for Listed Companies of the Enel Group -

- 6.1 The authorization process under Article 4 above and the simplified procedure under Article 5 above shall not apply in the event of awarding to the Principal Auditor, or to other entities belonging to its network, of Additional Assignments by companies of the Enel Group – other than Enel S.p.A. – whose shares or bonds are listed on regulated markets (hereinafter, “Listed Companies”), as well as by companies directly and/or indirectly controlled by the Listed Companies.
- 6.2 The Additional Assignments under paragraph 6.1 above shall be subject to the prior approval by the corporate body of such Listed Companies performing functions similar to those entrusted to the Collegio Sindacale of Enel S.p.A., as far as the awarding of Additional Assignments to the Principal Auditor (or to other entities belonging to its network) is concerned, or shall be periodically disclosed to that corporate body in accordance with the principles provided for by Articles 4 and 5 above, respectively, insofar as they are consistent with the laws and regulations applicable to the relevant Listed Companies.
- 6.3 The “Corporate Affairs” and the “Administration” Holding Units shall provide the Collegio Sindacale of Enel S.p.A. with information on the Additional Assignments awarded pursuant to this Article 6 to the Principal Auditor, or to other entities belonging to its network, during each half of the financial year. To this end, the above mentioned Holding Units shall be periodically informed about such Additional Assignments by the competent corporate structures that support the corporate bodies of the Listed

Companies that have approved in advance (or have been informed about) the awarding of such assignments.

ART. 7

Special cases

7.1 The authorization process under Article 4 above and the simplified procedure under Article 5 above shall not apply in the event of the awarding by Italian or foreign companies of the Enel Group to the Principal Auditor, or to other entities belonging to its network, of Additional Assignments expressly listed in the Auditing Framework Agreement:

- i. within the limits of the fees therein indicated, or
- ii. provided that the increase of the same fees does not exceed 10%.

The “Administration” Holding Unit shall provide the Collegio Sindacale of Enel S.p.A. with information on the Additional Assignments awarded pursuant to this Article 7.1 during each half of the financial year. To this end, the “Administration” Holding Unit shall be promptly informed about the awarding of such Additional Assignments by the competent corporate structures of the relevant companies of the Enel Group.

7.2 The Collegio Sindacale of Enel S.p.A. may adopt framework resolutions, having an effectiveness no longer than one year, concerning specific kinds of Additional Assignments having a recurrent nature and deemed unable to cause threats to the independence of the Principal Auditor, whose assignment to the latter (or to other entities belonging to its network) by Italian and/or foreign companies of the Enel Group may therefore be authorized in advance by the Collegio Sindacale within a maximum amount, to be specified in the framework resolution.

The “Administration” Holding Unit shall provide the Collegio Sindacale of Enel S.p.A. with information on the Additional Assignments awarded pursuant to this Article 7.2 during each half of the financial year. To this end, the “Administration” Holding Unit shall be promptly informed about the awarding of such Additional Assignments by the competent corporate structures of the relevant companies of the Enel Group.

7.3 The requests of the Principal Auditor for an increase of the fees for the Statutory Audit assignment shall be subject to the prior opinion of the Collegio Sindacale of Enel S.p.A. when all the following conditions are met:

- i. exceptional facts or events and/or unexpected facts or events at the time of the awarding of the Statutory Audit assignment occur (so called “overrun”);
- ii. the overrun refers to similar additional auditing activities performed by the Principal Auditor or other entities belonging to its network;
- iii. the overrun determines an increase greater than 10% of the fees – as determined in the Auditing Framework Agreement – agreed upon for the Statutory Audit of Enel S.p.A., when referred to the latter. When the overrun refers to companies of the Enel Group other than Enel S.p.A., without prejudice to point iv) below, the abovementioned increase shall exceed 10% of the overall fees agreed upon, on the basis of the Auditing Framework Agreement, for the Statutory Audit of the companies of the Enel Group located in the same geographical area;
- iv. the overrun does not refer to the Statutory Audit of companies of the Enel Group – other than Enel S.p.A. – with shares or bonds listed on regulated markets (hereinafter, “Listed Companies”), as well as companies directly and/or indirectly controlled by the Listed Companies. In this case, the overrun is brought to the attention of the corporate body of the Listed Companies performing functions similar to those of the Collegio Sindacale of Enel S.p.A., as far as the relations with the Principal Auditor are concerned, which examines the overrun according to the laws and regulations applicable to the relevant Listed Companies.

For the purposes of issuing its opinion, the Collegio Sindacale of Enel S.p.A. shall avail itself also of an *ad hoc* informative note provided by the “Administration” Holding Unit, which shall be promptly informed about the overrun needs by the competent structures of the relevant companies of the Enel Group. If an overrun actually occurs, the relevant legal, regulation and contractual provisions shall apply.

In order to ensure the exchange of information among the supervisory bodies of Enel Group companies pointed out in Article 151, paragraph 2, of the Consolidated Financial Act, the “Corporate Affairs” Holding Unit provides the “Legal and Corporate Affairs” Functions of the (direct and/or indirect) subsidiaries of Enel S.p.A with an *ad hoc* informative note on the prior opinion of the Collegio Sindacale of Enel S.p.A. regarding the increase of the fees for the Statutory Audit assignment requested by the Principal Auditor due to overrun which affected the same companies. The “Legal and Corporate Affairs” Function of each relevant subsidiary affected by the overrun shall forward in turn such informative note to the supervisory body of the same subsidiary.

ART. 8

Limit to fees for allowed non-Statutory Audit assignments awarded to the Principal Auditor

8.1 If Additional Assignments are awarded to the Principal Auditor by Italian and/or foreign companies of the Enel Group for a period of three or more consecutive financial years, the total fees for such assignments shall be limited to no more than 70% of the average of the fees paid in the last three consecutive financial years for the Statutory Audit of Enel S.p.A and the companies directly and/or indirectly controlled by Enel S.p.A., as well as for the Statutory Audit of the consolidated financial statements of the Enel Group ⁽⁴⁾.

For the purposes of calculating such limit, Additional Assignments required by Union or national legislation shall be excluded ⁽⁵⁾.

⁽⁴⁾ Pursuant to the clarification provided by the European Commission's offices, considering that Regulation 537/2014 entered into force on 17 June 2016, as the first financial year following such date is the one from which the average of the fees for the Statutory Audit should be calculated, if the financial year corresponds to the solar year the limit to fees for non-Statutory Audit assignments applies as from the financial year starting on 1 January 2020.

⁽⁵⁾ Within the Italian legal framework, reference can be made, for instance, to Additional Assignments concerning: (i) the report on the fairness of the exchange *ratio* in mergers and demergers; (ii) the opinion on the financial report for the distribution of interim dividends; (iii) the report certifying the reasonableness of the transaction and the report of the auditor of the target company or the acquiring company in the event of leveraged buy-out; (iv) the opinion on the shares' liquidation value following withdrawal; (v) the assertion that the assets and liabilities as well as the financial situation of the merging companies do not require any guarantee aimed at protecting the creditors in order to carry out the early implementation of the merger; (vi) the audit of separate financial statements for companies operating in the electricity and gas sectors.

ART. 9*Monitoring of the assignments awarded to the Auditors*

- 9.1 The “Administration” Holding Unit is in charge of monitoring the Statutory Audit assignments and the Additional Assignments awarded by the Italian and/or foreign companies of the Enel Group to the Principal Auditor or other entities belonging to its network, also in order to ensure compliance with the limit provided by Article 8 of this Procedure.
- 9.2 The same “Administration” Holding Unit shall also monitor the Statutory Audit assignments awarded by the Italian and/or foreign companies of the Enel Group to Secondary Auditors or other entities belonging to their respective networks.
- 9.3 The “Administration” Holding Unit is also in charge of informing the Collegio Sindacale of Enel S.p.A. as per Articles 7.1, 7.2, and 7.3 of this Procedure, in coordination with the “Corporate Affairs” Holding Unit.

Attachment 2

Statutory Audit activities. According to Italian law, the following activities shall at least be included among the Statutory Audit activities:

- audit of the annual financial statements and the consolidated financial statements (Article 1, paragraph 1, letter m) of the Consolidated Auditing Act);
- verification that accounting records are regularly kept and that management facts are correctly recorded in the accounting records (Article 14, paragraph 1, letter b) of the Consolidated Auditing Act);
- comprehension and check of the accounting system and the internal control system in order to plan the audit activity (according to the international auditing standard ISA Italy 315);
- judgment on the consistency: (i) of the management report with the financial statements (Article 14, paragraph 2, letter e) of the Consolidated Auditing Act); and (ii) of some information concerning the corporate governance of the company and the ownership structure with the same financial statements (Article 20, paragraph 3, of Directive 2013/34/EU as well as Article 123-*bis*, paragraph 4, of the Consolidated Financial Act);
- verification of the reporting packages of the subsidiaries provided to the holding company for the report on the consolidated financial statements (see also Article 10-*quinquies* of the Consolidated Auditing Act);
- limited review of the half-year financial statements, as per Consob Recommendation dated 20 February 1997, no. 97001574 on corporate control, point 1.2.d).

With regard to foreign legal frameworks, Statutory Audit includes whichever activity concerning the audit of the annual, consolidated or periodic accounts provided by the law and carried out according to the IFRS or local accounting framework (e.g. "Local GAAP").

"Audit" Additional Assignments (*i.e.* ancillary audit assignments).

Such assignments include, by way of example and without any limitation:

- audit of the “Report on Form 20-F”, including the activities required to issue the report required under Section 404 of the *Sarbanes-Oxley Act* on internal control over financial reporting;
- audit on the documentation of the Secondary Auditors;
- full or limited audit of the annual or interim financial statements prepared for specific purposes (e.g., equity transactions, mergers or demergers, purchase/sale transactions);
- audit of the opening financial statements following acquisitions, including checks related to the allocation of the purchase price.

“Audit related” Additional Assignments (i.e. attestation services).

Such assignments include, by way of example and without any limitation:

- audit of separate annual or interim accounts, required by regulations issued by local authorities for electricity and gas sectors;
- audit of individual budget items of financial statements or attestation services required by legal, regulations or contractual provisions;
- certifications related to: (i) the quality of the services provided; (ii) covenants; (iii) *pro forma* data; (iv) costs incurred; (v) public subsidies;
- audits and attestation services made in the context of carve-out;
- comfort letters and bring-down letters;
- ISAE 3400 reports on prospective financial information;
- audit of *pro forma* financial statements;
- ISAE 3402 attestation services related to specific IT systems (e.g., Murex, Primo, etc.);
- internal control report on financial information (excluding the report referred to in Section 404 of the *Sarbanes-Oxley Act*);
- annual and interim reports for the Japanese *Kanto Local Finance Bureau*;
- attestation services for tax purposes (other than audit of the financial statements), if they are not included among the prohibited services;
- opinions on financial statements and on management reports in case of distribution of interim dividends;
- verification that the directors have prepared the non-financial statement/report pursuant to Legislative Decree no. 254/2016;

- attestation concerning the compliance of the information included in the non-financial statement/report with Legislative Decree No. 254/2016 and with the principles, methodologies and methods laid down in Article 3, paragraph 3, of the same Legislative Decree.