



## COMPLIANCE & AML DUE DILIGENCE FORM

When using funds originating from operations with CDP (e.g. when CDP acts as lender, co-lender, guarantor, counter-guarantor, investor or similar, hereinafter “CDP funds”), CDP requests counterparties and/or beneficiaries (hereinafter jointly “Entity”) to meet, acknowledge and agree with CDP’s principles and standards for preventing money laundering (“AML”), terrorism financing (“CFT”), tax avoidance, international sanctions (“IS”) and bribery and corruption (“ABC”). Those principles and standards inspire CDP policies and procedures and meet the most relevant and recognized international standards (e.g. FAFT Recommendations).

The information to be provided through the following document and the acknowledgement of the principles described therein will allow CDP to conduct an enhanced due diligence on persons and entities benefitting from CDP funds and will contribute to ensure CDP’s policies are respected by all relevant stakeholders.

The document consists of separate sections, which have to be filled according to the instructions provided:

### **Part I. Covenant of Compliance**

- **Commitment to comply, when using CDP funds, with the relevant principles and standards** inspiring CDP’s policies and procedures set out in European Union and international legislation and best practices on anti-money laundering, combating terrorism financing, anti-bribery and corruption and international sanctions (as detailed in the Compliance policies, procedures and standards section);

### **Part II. Operation Details**

- **Section 1 (Entity Details)** collects information necessary to identify the Entity benefitting from CDP funds;
- **Section 2 (Project details)**<sup>1</sup> collects information concerning the project which will be benefitting from CDP funds;

### **Part III. Compliance policies, procedures and standards**

- **Section 1 (Anti-Money Laundering and Counter Terrorism Financing)**<sup>2</sup> collects information necessary to understand: (a) the AML/CFT jurisdiction and the quality of the supervisory regime to which the Entity benefitting from CDP funds is subject; (b) the AML internal policies and procedures it has adopted;
- **Section 2 (Tax Transparency)**<sup>3</sup> collects information necessary to understand the standards the Entity endorses on compliance with the applicable national, European or international tax avoidance laws and principles;
- **Section 3 (International Sanctions)**<sup>4</sup> collects information necessary to understand the standards the Entity endorses on International Sanctions;
- **Section 4 (Use of Proceeds)**<sup>5</sup> collects information on the principles and standards the Entity will adopt when using CDP funds and the reporting standards on the use of proceeds;
- **Section 5 (Anti-Bribery and Corruption)** collects information necessary to understand the standards Entity endorses on anti-bribery and corruption.

Each Compliance policies, procedures and standards section filled according to instructions provided includes the principles and standards which the Entity benefitting from CDP funds is required to agree with and implement when using CDP funds, and which are part of the Covenant of Compliance.

Entity acknowledges and agrees that CDP may carry out checks aimed at verifying the validity and truthfulness of information and declarations provided in this form and require any further document and information it deem it necessary for such purposes.

<sup>1</sup> To be filled just for cases in which CDP supports Entity (i) participation in a project awarded through tender/concession or which entails recurring to sub-contractors and other third parties in project implementation or (ii) acquisition of companies and/or participations and/or business and other M&A operations.

<sup>2</sup> To be filled by Extra-EU Financial Institutions only.

<sup>3</sup> To be filled just for operations for which the destination of CDP funds and/or project implementation is an Extra-UE country

<sup>4</sup> To be filled by (i) Financial Institutions, (ii) Companies which have declared an aggregate exposure to Major Sanctioned Countries (MSC) equal or above 5% in the “MSC Questionnaire” – Aggregate exposure to Major Sanctioned Countries (MSC)” section of the CDD Form.

<sup>5</sup> To be filled by Financial Institutions that will use CDP funds to finance underlying projects/final beneficiaries.



## **PART I. COVENANT OF COMPLIANCE**

Without prejudice to any representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, in the case that the Entity enters a contractual relationship with CDP,

- A) It represents that it acknowledges and agrees with the principles and standards set out in European Union and international legislation and best practices on anti-money laundering, tax avoidance, combating terrorism financing, anti-bribery and corruption and international sanctions (as recalled in the Compliance policies, procedures and standards sections filled according to instructions received) and, when using CDP funds, shall
- 1) implement and comply with the policies and procedures it has adopted to promote and ensure compliance with such principles and standards and constantly monitor and supervise their effective functioning;
  - 2) if it could not confirm it applies principles and standards listed in Part III of this Form, undertake actions needed to align its Compliance policies, procedures to such legislation and best practices, and inform CDP of specific issues in the implementation of such actions.
- B) By subscribing this Covenant of Compliance, therefore, when using CDP funds, it:
- 1) agrees to comply with this Covenant of Compliance and to inform CDP of any change or event which may have an impact on its validity and truthfulness;
  - 2) accepts to preserve these books and records relating to compliance with this Covenant of Compliance in accordance with applicable law and, in any case, for at least ten years from the date of substantial performance of the contract;
  - 3) grants CDP and any auditor or third party appointed by it, as well as any competent authority, institution or body, the right to inspect and copy Entity books and records to verify compliance with this Covenant of Compliance;
  - 4) acknowledges and accepts that in case of non-compliance with the Covenant of Compliance when using CDP funds, CDP may, in any case without prejudice of any contractual remedies provided in contracts, in finance documents or in other related or similar documents<sup>6</sup>:
    - a) require the Entity to provide any information and take all necessary remedial actions it deems satisfactory;
    - b) consider the Entity not to be eligible to be entered with CDP into future contracts and to receive new potential CDP funds;
    - c) seek whatever other remedy available under applicable laws.

CDP reserves the right not to enter any contract with an Entity that has not issued the Covenant of Compliance signed by a duly authorized person.

The undersigned is duly authorized to issue this declaration in the name and on behalf of the Entity and is aware that CDP will fully rely on the truthfulness, exactness, completeness and accuracy of this and the information contained therein

|                        |  |                   |  |
|------------------------|--|-------------------|--|
| <b>Signatory name:</b> |  | <b>Role held:</b> |  |
| <b>Place and Date:</b> |  | <b>Signature:</b> |  |

<sup>6</sup> It being understood that if CDP enters a contractual agreement with the Entity and non compliance with the Covenant of Compliance also results in a breach of the representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, CDP may be entitled to adopt the contractual remedies therein defined (e.g. in case of an investment transaction in shareholdings and in investment funds or other participation instruments, withdrawal from the investment or related partnerships).



## PART II. OPERATION DETAILS

### Section 1: ENTITY DETAILS

By signing this Form, the interested party declares to have read the "Information notice for customers" section contained at the end of the Form itself. We also invite you to read the information provided on the customer's obligations and on the criminal sanctions provided for by Legislative Decree no. lgs. n. 231/2007 in case of false or untruthful declarations. **The information contained in this Form, once completed, is to be considered confidential.**

#### A. IDENTIFICATION DATA

| ID | DETAILS  |  |
|----|--|--|
| 1. | Registered legal name (hereinafter "the Entity"):      |  |
| 2. | Tax Code (if not applicable, mark N.A.) <sup>7</sup> : |  |

<sup>7</sup> Tax Code is included among the identification data if it is issued by the Italian Revenue Agency.

## Section 2: PROJECT DETAILS

### Instructions

The following sections have to be filled just for operations in which CDP supports Entity

- participation in/execution of a project (“PROCUREMENT PROJECT”):
  - awarded through tender/concession (both from public or private awarding entities)
  - or
  - which entails recurring to sub-contractors and other third parties in project implementation
- acquisition of companies and/or participations and/or business and other M&A operations (“M&A PROJECT”)

### A. PROJECT DETAILS

| ID | DETAILS  |
|----|--|
| 1. | Country  |
| 2. | Contract awarded (Project)   |
| 3. | Contracting Entity (entity awarding the Contract)                                      |
| 4. | Contractor (Entity/Entity's group company/third party having been awarded the Project) |

### B. PROJECT STANDARDS

Without prejudice to any representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, the Entity represents the following.

Please tick the box to confirm the following statements:

|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1. the Project complied with the applicable laws and regulations and no investigation, proceeding, conviction or judicial agreement for criminal/corporate liability/potential irregularities (including, for PROCUREMENT PROJECTs, non compliance with applicable procurement regulations) has been threatened/started/issued/reached in relation to it  |
| <input type="checkbox"/> | 2. all payments made or to be made, including those to partners, sub-contractors, agents, consultants and intermediaries in relation to the Project have been and will be made towards a real provision of goods or services which is not prohibited in any applicable law  |
| <input type="checkbox"/> | 3. the Project (a) is directly related to the award of a public contract/work/order/concession and (b) not was awarded as a result of a private negotiation justified on grounds of urgency   |
| <input type="checkbox"/> | 4. no individual or entity directly or indirectly involved in the Project is/was, to the Entity knowledge, a Public Official or a family member or close associate of a Public Official or, if an entity, owned, participated or controlled by a Public Official or close associate of a Public Official who might have in any way, directly or indirectly, improperly influenced the Project award process |
| <input type="checkbox"/> | 5. due diligence and other compliance safeguards provided under Entity's policies and procedures have been implemented in relation to the Project and subjects directly or indirectly involved in it and no adverse audit finding/gap by internal audit department or external auditors nor whistle-blowing report has been made on the Project   |

If it is not possible to provide any of the above confirmations and CDP supports Entity participation in/execution of a project (“PROCUREMENT PROJECT”), please complete the following sections (B.1 and B.2)

## B.1 PROCUREMENT PROJECT INFORMATION

Please, provide information about the project and its award

| ID | QUESTION  |
|----|---|
| 1. | <div>Project award process</div> <div> <input type="checkbox"/> Tender<br/> <input type="checkbox"/> Direct Award<br/> <input type="checkbox"/> Project financing<br/> <input type="checkbox"/> Other (please describe)<br/>           If Direct Award or Other please provide reference to the applicable regulation allowing such kind of award for the project:         </div>   |
| 2. | Terms of payment  |
| 3. | <div>Source of proceeds (used by the Contracting Entity to fund the Project, if known)</div> <div> <input type="checkbox"/> European Union funds<br/> <input type="checkbox"/> International public funds (i.e. Multilateral Development Banks, International organizations, etc.)<br/> <input type="checkbox"/> National Public funds<br/> <input type="checkbox"/> Private funds<br/> <input type="checkbox"/> Other (describe): _____         </div> |
| 4. | If a Public Official or close associate of a Public Official who might have in any way, directly or indirectly, improperly influenced the contract award process is involved in the project, please provide the following details   |

## B.2 THIRD PARTIES DIRECTLY OR INDIRECTLY INVOLVED IN THE PROCUREMENT PROJECT

Please, provide information about third parties directly or indirectly involved in the project

| ID   | QUESTION   |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|--|--|---|----------------------------|-----------------------------------|---|--|--|---|--|--|--|--|--|---------------|--------------------------------------|------|--|--|--|--|--|--|--|--|--|
| 1.   | If the Project has been awarded to the Contractor as member of a joint venture (including consortiums, temporary grouping of companies, joint ventures, SPVs etc) please list JV members and participation interest (if applicable) <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>Complete JV member name</th><th>Country of incorporation</th><th>Role in JV (specify if JV leader)</th><th>Participation interest (%)</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>  | Complete JV member name   | Country of incorporation   | Role in JV (specify if JV leader) | Participation interest (%)  |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| Complete JV member name  | Country of incorporation   | Role in JV (specify if JV leader)   | Participation interest (%) |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| 2.   | <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 80%;">Please indicate, to the best of the Entity's knowledge, if Contractor, or any of its affiliated companies, have, in relation to the Project</th><th>YES</th><th>NO</th></tr> </thead> <tbody> <tr> <td>a) engaged any third party (i.e. intermediary and/or agent and/or representative and/or consultant, etc.) to act on Contractor behalf</td><td> </td><td> </td></tr> <tr> <td>b) entered any sub-contract in order to perform part of the scope of work under the Project</td><td> </td><td> </td></tr> <tr> <td>c) entered any other kind of relationships with third parties (including consultancies, sponsorships or no-profit initiatives, local content agreement, employment of local employees or managers)</td><td> </td><td> </td></tr> </tbody> </table> <div style="margin-top: 10px;">           If any of the answers is Yes, please indicate           <table border="1" style="width: 100%; margin-top: 5px;"> <thead> <tr> <th>Complete Name</th><th>Nationality/Country of incorporation</th><th>Role</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> </div> | Please indicate, to the best of the Entity's knowledge, if Contractor, or any of its affiliated companies, have, in relation to the Project | YES                        | NO                                | a) engaged any third party (i.e. intermediary and/or agent and/or representative and/or consultant, etc.) to act on Contractor behalf |  |  | b) entered any sub-contract in order to perform part of the scope of work under the Project |  |  | c) entered any other kind of relationships with third parties (including consultancies, sponsorships or no-profit initiatives, local content agreement, employment of local employees or managers) |  |  | Complete Name | Nationality/Country of incorporation | Role |  |  |  |  |  |  |  |  |  |
| Please indicate, to the best of the Entity's knowledge, if Contractor, or any of its affiliated companies, have, in relation to the Project  | YES  | NO  |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| a) engaged any third party (i.e. intermediary and/or agent and/or representative and/or consultant, etc.) to act on Contractor behalf  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| b) entered any sub-contract in order to perform part of the scope of work under the Project  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| c) entered any other kind of relationships with third parties (including consultancies, sponsorships or no-profit initiatives, local content agreement, employment of local employees or managers) |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
| Complete Name  | Nationality/Country of incorporation   | Role  |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |
|  |  |   |                            |                                   |   |  |  |   |  |  |  |  |  |               |                                      |      |  |  |  |  |  |  |  |  |  |

## **PART III. COMPLIANCE POLICIES, PROCEDURES AND STANDARDS**

### **Section 1: ANTI-MONEY LAUNDERING AND COUNTER TERRORISM FINANCING**

*To be filled by Extra-EU and Multilateral Financial Institutions<sup>8</sup> only*

#### **A. AML/CTF SUPERVISORY SYSTEM**

*Please, provide information about the supervisory system in place in your jurisdiction to prevent and detect money laundering*

| ID | QUESTION  | YES                      | NO                       |
|----|---|--------------------------|--------------------------|
| 1. | Is the Entity, in its home country, subject to laws addressed to counter money laundering and terrorism financing (AML/CTF)?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | If yes, do the anti-money laundering and anti-terrorism financing regulations include the obligation for the Entity to establish a designated officer that is responsible for coordinating and overseeing the AML/CTF internal framework?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Is there a supervisory authority appointed for monitoring compliance with the obligations established by AML/CTF regulations?   | <input type="checkbox"/> | <input type="checkbox"/> |
|    | If yes, please provide the full name of the supervisory authority:  |                          |                          |
| 4. | If yes, is the supervisory authority empowered to perform inspections on the financial sector operators to monitor compliance with the obligations established by the AML/CTF regulations?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | Does the Entity have an obligation to send the government supervisors / regulators a report whenever it knows, suspects or has reason to suspect that money-laundering or terrorism financing is being or has been carried out or attempted (suspicious transactions or suspicious activity reporting)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | Please confirm that   |                          |                          |
|    | a) no adverse AML/CFT finding/gap has been made on Entity or its affiliated companies or by the supervisory authority indicated at point 3, if any  | <input type="checkbox"/> | <input type="checkbox"/> |
|    | b) no adverse AML/CFT finding/gap has been made on Entity or its affiliated companies or by internal audit department or external auditors  | <input type="checkbox"/> | <input type="checkbox"/> |
|    | If it is not possible to provide any of the above confirmations, please describe the underlying reason and remedial actions undertaken:   |                          |                          |

<sup>8</sup> As defined in Glossary of the FATF Recommendations.

## B. AML/CTF FRAMEWORK

Please provide information about your internal AML/CTF policies, practices and procedures

| ID  | QUESTION  | YES                      | NO                       |
|-----|---|--------------------------|--------------------------|
| 1.  | Does the Entity have an AML/CTF Policy approved at least annually by the Entity's board or a senior committee?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.  | Is such AML/CTF Policy published, also in part, on the Entity's website?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.  | In addition to inspections by the government supervisors / regulators, does the Entity have an internal audit function or other independent auditor that assesses AML/CTF policies and practices on a regular basis?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.  | Has the Entity developed written policies or procedures documenting the processes that it has in place to prevent, detect and report suspicious transactions?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5.  | Has the Entity developed written policies or procedures outlining the process regarding screening on sanctions, PEPs and negative media?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6.  | Does the Entity have a risk-based assessment of its Customers and their transactions, in order to determine the appropriate level of due diligence based on the risk level that illicit activities be carried out at or through the Entity?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7.  | Has the Entity established a "Know Your Customer" procedure including Customers' and beneficial owners' identification?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 8.  | If yes, does the "Know Your Customer" procedure include the ongoing monitoring, review and, where appropriate, update of the Customer information?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9.  | Does the Entity have a requirement to record, file and retain information regarding its Customers?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | Does the Entity have a monitoring program for unusual and potentially suspicious activities?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. | Does the Entity have a policy regulating accounts or relationships with shell banks? (A shell bank is defined as a bank incorporated in a jurisdiction in which it has no physical presence, and which is not affiliated with a regulated financial group)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. | Does the Entity have policies providing for an enhanced due diligence to have relationships with Politically Exposed Persons, their family and close associates?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. | Does the Entity have policies providing for an enhanced due diligence to have relationships with entities incorporated in jurisdictions identified by the FATF as jurisdictions with strategic deficiencies in their frameworks to combat money laundering and the financing of terrorism and proliferation (i.e. high-risk jurisdictions subject to a call for action and jurisdictions under increased monitoring). | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. | Are the Entity's AML/CTF policies and practices being applied to all branches and subsidiaries of the Entity, established both in the home country and in locations outside of that jurisdiction?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. | Does the Entity have an AML/CTF training program for relevant employees?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. | Does the Entity use third parties to carry out any components of its AML/CTF programme?   | <input type="checkbox"/> |                          |
|     | If yes, provide details   |                          |                          |

Please, provide additional information on IT applications used for: (i) name detection against anti-terrorism list; (ii) transaction monitoring:

## C. AML/CTF STANDARDS

Without prejudice to any representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, the Entity represents that it acknowledges and agrees the following principles and standards.

The Entity using CDP funds shall apply the principles and standards set out in European Union law on the prevention of the use of the financial system for the purpose of money laundering and terrorism financing, Directive (EU) 2015/849 and international best practices. Therefore:

*Please tick the box to confirm principles and standards applied*

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 1. The Entity adopts risk-based measures to ensure that the risk of money laundering and terrorism financing associated with operations using CDP funds is low;  |
| <input type="checkbox"/> | 2. The risk-based measures adopted by the Entity are consistent with the Financial Action Task Force (FATF) international standard (e.g. 40 Recommendations), which inspired the principles and standards hereby represented;  |
| <input type="checkbox"/> | 3. Completion of KYC, including the disclosure of beneficial ownership information in accordance with Directive (EU) 2015/849, should be a condition precedent to any on-lending by the Entity using CDP funds;  |
|                          | 4. The Entity considers the geographical risk factors and shall in any case apply enhanced due diligence measures when the operations using CDP funds involve the following:   |
| <input type="checkbox"/> | a. high-risk third countries with strategic deficiencies identified according to Delegated Regulation (EU) 2016/1675 supplementing Directive (EU) 2015/849, taking into account information from the FATF but with the possibility to identify additional countries presenting strategic deficiencies in their AML/CFT regime;                               |
| <input type="checkbox"/> | b. non-cooperative jurisdictions for tax purposes, as adopted according to the EU Council conclusions of 5 December 2017 and periodically updated.   |
|                          | 5. KYC measures enacted by the Entity with regard to the beneficiaries of operations using CDP funds (the "Beneficiaries") include at least:   |
| <input type="checkbox"/> | a. acquisition and evaluation of publicly available information on the Beneficiary's reputation and, if applicable, on the quality of the supervisory regime and anti-money laundering controls to which the same Beneficiary is subject;  |
| <input type="checkbox"/> | b. acquisition of information for clearly identifying the Beneficiaries' ownership structure, including the identification of ultimate beneficial owner;   |
| <input type="checkbox"/> | c. the acquisition of information to fully understand the nature of the Beneficiaries' activities.   |
| <input type="checkbox"/> | 6. The Entity adopts risk-based measures to ensure that Beneficiaries can provide, upon request, any relevant information related to specific transactions. The Entity carefully assesses the completeness of the documentation and information received and considers any information gaps for the purpose of re-evaluating the Beneficiary's risk profile. |
| <input type="checkbox"/> | 7. The Entity adopts organizational and controlling measures to exclude that CDP funds can be used in the interest of individuals or companies included in any list of persons and/or entities target of asset-freezing or similar measures.   |
|                          | 8. Agreements between the Entity and local financial intermediaries (FIs) related to operations with CDP funds shall include the principles and standards contained in this document to be observed by the FIs with a duty to report on their observance. In this regard, the Entity:  |
| <input type="checkbox"/> | a. assesses the FIs anti-money laundering internal control system, acquiring appropriate documentation to ascertain the effectiveness of their anti-money laundering policies and procedures;  |
| <input type="checkbox"/> | b. ensures that the FIs apply risk-based due diligence measures to their customers; in particular, the Entity, based on publicly available information or acquired directly from the FIs, assesses the adequacy of the due diligence procedures adopted by the latter;   |
| <input type="checkbox"/> | c. is adequately informed through reports by the FIs' about the ultimate beneficiaries' identity as well as about the transactions carried out by them;  |
| <input type="checkbox"/> | d. acquires information on the geographical area of operations, making sure that all applicable rules and regulations, including principles and standards hereby represented, are respected also through the implementation of tools to identify any transaction that does not comply with such rules and regulations.                                       |



## Section 2: TAX TRANSPARENCY

*To be filled just for operations for which the destination of CDP funds and/or project implementation is a Extra-UE country and in the Customer Due Diligence Form filled the Entity declared any link to a Country of Barrage<sup>9</sup>*

### A. TAX TRANSPARENCY STANDARDS

Without prejudice to the representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, the Entity represents that it acknowledges and agrees the following principles and standards.

*Please tick the box to confirm principles and standards applied*

*The Entity:*

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 1. is compliant with the applicable national, European or international laws and to that extent refrains from artificial arrangements aimed at tax avoidance;  |
| <input type="checkbox"/> | 2. confirms that the project localization is primarily motivated by economic substance and is not driven by tax reasons;   |
| <input type="checkbox"/> | 3. confirms that its intra-group transactions (if any) are compliant with the arm's length principle and/or, if required by applicable law, relevant transfer pricing documentation was prepared and provided to relevant tax authorities. |

<sup>9</sup> Countries for which the competent European and international authorities have found an unsatisfactory application of the internationally agreed standards on anti-money laundering and prevention of terrorist financing and, jointly, tax transparency. For the purposes of this Form, such countries are Panama, Trinidad and Tobago, Vanuatu and British Virgin Islands.

## Section 3: INTERNATIONAL SANCTIONS

*To be filled just by*

*(i) Financial Institutions,*

*(ii) Companies which have declared an aggregate exposure to Major Sanctioned Countries (MSC) equal or above 5% in the "MSC Questionnaire" – Aggregate exposure to Major Sanctioned Countries (MSC) section of the CDD Form*

### A. INTERNATIONAL SANCTIONS STANDARDS

Without prejudice to the representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, the Entity represents that it acknowledges and agrees the following principles and standards.

*Please tick the box to confirm principles and standards applied*

*The Entity:*

|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1. promotes compliance with international sanctions and ensures the widest dissemination within and outside the company also conducting sanctions related training for the members of its Corporate Bodies as well as its employees and ensures that sanctions clauses are included in agreements with third parties;   |
| <input type="checkbox"/> | 2. ensures that any violation of international sanctions will be assessed and punished without prejudice to any sanctions provided for by applicable regulations internally (e.g. by the application of internal fees or other labour law remedies) and externally (e.g. through relevant contractual remedies);  |
| <input type="checkbox"/> | 3. adopts formalized processes and organizational safeguards for the activities identified as having a higher risk of international sanctions which also ensures the execution of preventive sanctions related due diligence through a risk-based analysis and the right to refrain from having business relations with a third party when there is a doubt of non compliance with international sanctions; |

*If any of the principles and standards listed above is not applied, please complete the following section:*

### B. INTERNATIONAL SANCTIONS FRAMEWORK

*Please provide information about your internal International Sanctions policies, practices and procedures*

| ID   | QUESTION  | YES                      | NO                       |
|--|---|--------------------------|--------------------------|
| 1.   | Does the Entity have a dedicated function/officer in charge of implementation of the International Sanctions compliance program and/or an internal audit function or other independent auditor that assesses International Sanctions compliance on a regular basis?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.   | Does the Entity ensure compliance with restrictive measures and sanctions programs issued by UN, US, UE and domestic competent Authorities  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.   | Please indicate if Entity has adopted/established/implemented international sanctions policies and procedures approved by the Entity's board or a senior committee including:   |                          |                          |
|  | a) risk assessment and sanctions-related due diligence for the counterparties/activities/geographic areas, identified as having a higher risk of international sanctions (including expositions towards highly sanctioned jurisdictions - i.e. Iran, North Korea, Syria, Crimea, Russia, Belarus, Non-Controlled Areas of Ukraine* or Venezuela)<br><small>*The expression "Non-Controlled Areas of Ukraine" means the areas of Ukraine not controlled by the Ukrainian government as defined in the notion of "specified territories" pursuant to Article 1 of Regulation (EU) no. 263/2022.</small> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | b) transaction testing;   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | c) International sanctions training for its personnel   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | d) a system for reporting of suspect or known sanctions-related violations and a formalized review of high-risk transactions and/or suspect sanctions-related violations  | <input type="checkbox"/> | <input type="checkbox"/> |
|  | e) inclusion of international sanctions and export control clauses in agreements with third parties   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.   | Please confirm that the abovementioned international sanctions compliance program and policies and procedures are adopted and implemented by all companies of Entity Group  | <input type="checkbox"/> | <input type="checkbox"/> |
| Please, provide any additional information deemed useful on tools used for performing sanctions-related due diligence on (i) counterparties and (ii) goods, services and activities: |   |                          |                          |
|  |   |                          |                          |

## Section 4: USE OF PROCEEDS

To be filled by Financial Institutions that will use CDP funds to finance underlying projects/final beneficiaries

### A. USE OF PROCEEDS STANDARDS

Please tick the box to confirm that the Entity's policies and procedures already provide for the exclusion of the financing of:

|  |   |                                 |                                |
|--|---|---------------------------------|--------------------------------|
| <input type="checkbox"/>   | 1. beneficiaries or projects subject to sanctions or in countries subject to country-wide sanctions ( i.e. Iran, North Korea, Syria, Crimea, Russia, Non-Controlled Areas of Ukraine*, Belarus or Venezuela)<br>*The expression "Non-Controlled Areas of Ukraine" means the areas of Ukraine not controlled by the Ukrainian government as defined in the notion of "specified territories" pursuant to Article 1 of Regulation (EU) no. 263/2022 |                                 |                                |
| <input type="checkbox"/>   | 2. jurisdictions identified as presenting strategic deficiencies in their AML-CFT regimes by relevant EU or International organizations   |                                 |                                |
| <input type="checkbox"/>   | 3. beneficiaries or projects involved in illegal activities according to applicable laws including on antimoney laundering, terrorism financing, tax avoidance, international sanctions and bribery and corruption  |                                 |                                |
| If the Entity could not confirm any of the above, please indicate if it would be available to accept their inclusion in CDP financing agreements' documents                                |   |                                 |                                |
|  | <table border="1"> <tr> <td>YES<br/><input type="checkbox"/></td> <td>NO<br/><input type="checkbox"/></td> </tr> </table>   | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| YES<br><input type="checkbox"/>  | NO<br><input type="checkbox"/>  |                                 |                                |
| If the answer is NO, please describe the underlying reasons and any further additional information deemed useful to understand such reasons/mitigant for non-inclusion of such provisions: |   |                                 |                                |
|  |   |                                 |                                |

Please tick the box to confirm if the Entity is willing to include the following commitments in the CDP financing agreements':

|   |   |   |   |                          |   |
|---|---|---|---|--------------------------|---|
| <input type="checkbox"/>  | a) Inclusion in agreements entered with final beneficiaries/with reference to project financed, of provisions on compliance with laws, sanctions and anti-money laundering (and remedies for the breach thereof) consistent with the provisions of the financing agreement which will be concluded with CDP   |   |   |                          |   |
| <input type="checkbox"/>  | b) Reporting on final beneficiaries/projects including outcome of KYC checks performed on them  |   |   |                          |   |
| <input type="checkbox"/>  | c) Reporting on the use of proceeds consistently with the purpose of CDP financing, including outcomes on the monitoring activities on them   |   |   |                          |   |
| If reporting under letter b) or c) will be ensured, please indicate:  | <table border="1"> <tr> <td>(i) reporting basis:</td> <td> <input type="checkbox"/> complete (on all final beneficiaries)<br/> <input type="checkbox"/> on sample basis<br/> <input type="checkbox"/> on aggregate basis<br/> <input type="checkbox"/> other _____ </td> </tr> <tr> <td>(ii) reporting frequency</td> <td> <input type="checkbox"/> quarterly<br/> <input type="checkbox"/> semi-annual<br/> <input type="checkbox"/> annual<br/> <input type="checkbox"/> other : _____ </td> </tr> </table> | (i) reporting basis:  | <input type="checkbox"/> complete (on all final beneficiaries)<br><input type="checkbox"/> on sample basis<br><input type="checkbox"/> on aggregate basis<br><input type="checkbox"/> other _____ | (ii) reporting frequency | <input type="checkbox"/> quarterly<br><input type="checkbox"/> semi-annual<br><input type="checkbox"/> annual<br><input type="checkbox"/> other : _____ |
|   | (i) reporting basis:  | <input type="checkbox"/> complete (on all final beneficiaries)<br><input type="checkbox"/> on sample basis<br><input type="checkbox"/> on aggregate basis<br><input type="checkbox"/> other _____ |   |                          |   |
| (ii) reporting frequency  | <input type="checkbox"/> quarterly<br><input type="checkbox"/> semi-annual<br><input type="checkbox"/> annual<br><input type="checkbox"/> other : _____   |   |   |                          |   |
| If the Entity could not confirm any of the above, please describe the underlying reasons and any further additional information deemed useful to understand such reasons/mitigant for non-inclusion of such provisions: |   |   |   |                          |   |
|   |   |   |   |                          |   |

## Section 5: ANTI-BRIBERY AND CORRUPTION

### A. ABC STANDARDS

Without prejudice to any representations, warranties, undertakings or other statements given or agreed in contracts, in finance documents or in other related or similar documents, the Entity represents that it acknowledges and agrees the following principles and standards.

*Please tick the box to confirm principles and standards applied*

|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1. adopts anti-corruption principles and standards and ensures the widest dissemination within and outside the company also conducting training for the members of its Corporate Bodies as well as its employees and ensuring that anti-corruption clauses are included in agreements with third parties;   |
| <input type="checkbox"/> | 2. has zero tolerance for acts of corruption and prohibits them from being committed in any form, both direct and indirect and ensures that, without prejudice to any sanctions provided for by applicable regulations, any violation of the anti-corruption principles and standards adopted will be assessed and punished internally (e.g. by the application of internal fees or other labour law remedies); |
| <input type="checkbox"/> | 3. adopts formalized processes and organizational safeguards for the activities identified as at higher risk of corruption which also ensure the execution of risk-based preventive anti-corruption due diligence and the right to refrain from having business relations with a third party when there is a doubt that acts of corruption may have been or could be committed.                                 |

*If any of the principles and standards listed above is not applied, please complete the following section:*

### B. ABC FRAMEWORK

*Please, provide information about your internal ABC policies, practices and procedures*

| ID   | QUESTION  | YES                      | NO                       |
|--|---|--------------------------|--------------------------|
| 1.   | Does the Entity have a dedicated function/officer in charge of implementation of the ABC compliance program and an internal audit function or other independent auditor that assesses ABC policies and practices on a regular basis?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.   | Please indicate if the Entity has adopted/established/implemented an ABC compliance program approved by the Entity's board or a senior committee including:   |                          |                          |
|  | a) policies which prohibit so-called facilitation payments  | <input type="checkbox"/> | <input type="checkbox"/> |
|  | b) anti-corruption training for its personnel   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | c) a system for reporting violations, suspected or known, of the laws or internal code of conducts/procedures (whistle-blowing)   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | d) formalized processes and organizational safeguards for activities identified as having a higher risk of corruption (including recruitment of company personnel, sponsorships and no-profits initiatives, gifts and entertainment)  | <input type="checkbox"/> | <input type="checkbox"/> |
|  | e) risk-based anti-corruption due diligence and contractual clauses (including on business partners and third parties acting on Entity behalf, initiatives)   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | f) compliance policies on prevention and management of conflict of interests  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.   | Please indicate if the Entity has adopted/established/implemented procurement policies and procedures which ensure:   |                          |                          |
|  | a) transparency, rotation and equal treatment in the selection of suppliers, consultants, contractors   | <input type="checkbox"/> | <input type="checkbox"/> |
|  | b) an effective and competitive objective selection process between a plurality of proposals or traceable objective reasons when this competition is not carried out (i.e. single supplier or direct assignment is used)  | <input type="checkbox"/> | <input type="checkbox"/> |
|  | c) checks, also through suitable documentation, regarding the technical, economic, legal, ethical criteria and, competence and organization requirements including technical skills and experience, quality systems and adequate resources of suppliers / service providers / consultants | <input type="checkbox"/> | <input type="checkbox"/> |
|  | d) that the fees paid constitute exclusively the remuneration for legitimate goods / services are in line with market conditions and related invoices comply with contractual terms agreed  | <input type="checkbox"/> | <input type="checkbox"/> |
|  | e) suitable safeguards to avoid conflict of interest as concerns suppliers, consultants and contractors;  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.   | Please confirm that the abovementioned policies and procedures are adopted and implemented by all companies of Entity Group   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Please, provide any additional information deemed useful on tools used for performing risk-based anti-corruption due diligence:</b> |   |                          |                          |
|  |   |                          |                          |



## SIGNATURE

The undersigned is duly authorized to issue this declaration in the name and on behalf of the Entity and is aware that CDP will fully rely on the truthfulness, exactness, completeness and accuracy of this and the information contained therein.

The undersigned undertakes to communicate to CDP in a timely manner any changes to the information provided that may occur.

|                        |  |                   |  |
|------------------------|--|-------------------|--|
| <i>Signatory name:</i> |  | <i>Role held:</i> |  |
| <i>Place and Date:</i> |  | <i>Signature:</i> |  |



## INFORMATION ON THE CUSTOMERS' OBLIGATIONS ACCORDING TO LEGISLATIVE DECREE 21 NOVEMBER 2007, N. 231

### Article 22(1) "Obligations of the customer"

Customers shall provide in writing, on their own responsibility, all the necessary and updated information to allow the obliged entities to comply with the customer due diligence requirements.

### Article 55(3) "Criminal sanctions"

Unless the act constitutes a more serious crime, anyone who is obliged, pursuant to this decree, to provide the data and information necessary for the identification due diligence, and provides false data or information, shall be punished with from six months' to three years imprisonment and a fine from €10,000 to €30,000.

## INFORMATION NOTICE FOR CUSTOMERS

### 1. Data Controller

Pursuant to the European Regulation 2016/679 (below GDPR), Cassa Depositi e Prestiti S.p.A. (below, CDP), with head office in Rome, via Goito n. 4 (00185), processes your personal data in its capacity as "Data Controller" in compliance with the provisions of law and informing you of the use of said personal data. The Personal Data Protection Officer can be contacted by writing to the email address [privacy@cdp.it](mailto:privacy@cdp.it).

### 2. Sources and type of data processed

The personal data held by CDP are collected directly from the customers or from third parties, for example Public Administrations, Public Registers, Chambers of Commerce, Databases of private companies. The data processed by CDP can include personal information (*first name, surname, date of birth, address, image, sex, marital status, tax identification no., etc.*) and contact information. Furthermore, in complying with specific requirements relative to management of the business relationship (for example mandatory communications to the Authorities), and in the case of customer communications, CDP may process particular categories of data in accordance with art. 9 GDPR and data relating to criminal convictions and offences in accordance with art. 10 of the GDPR.

### 3. Purpose and legal basis of the data processing

The personal data are processed during the normal activity of CDP according to the following purposes: a) Purposes strictly connected with and instrumental to the establishment and management of relations with the customers pursuant to art. 6 paragraph 1 letter b) GDPR; b) purposes deriving from legal obligations, regulations, EU law, provisions issued by authorities authorized for the purpose by the law or by supervisory and control bodies pursuant to art. 6 paragraph 1 letter c) GDPR. Provision of personal data for the above purposes is necessary to finalize, carry out or continue the contract relationship with CDP.

### 4. Data processing method

In relation to the purposes specified, processing of the personal data is carried out by manual, IT and telematic instruments using logic appropriate for the purposes and, in any case, such as to guarantee the security and confidentiality of the data. Protection is ensured also in the presence of innovative instruments introduced by CDP.

### 5. Storage of personal data

Your personal data will be stored only for the time necessary for the purposes for which they are collected in accordance with the principle of minimization pursuant to art. 5.1.c) GDPR.

### 6. Categories of subjects to whom the data can be communicated

For pursuit of the above purposes, CDP may communicate your personal data to third parties if said data communication operations are instrumental to the services requested and provided. Your data may furthermore be communicated to managers of private credit information systems. Further communications will be possible to guarantors, if relevant to the existing guarantee relationship. Your data may furthermore be communicated to companies forming part of the group, for administrative and accounting purposes, and to third parties in compliance with legal requirements. The subjects belonging to the above-mentioned categories perform the function of Data Supervisor or operate totally autonomously as distinct Data Controllers.

### 7. Transfer data outside the EU

CDP will carry out the processing in accordance with the procedures permitted by the current law, such as consent of the Data Subject, adoption of standard clauses approved by the European Commission, selection of subjects adhering to international programs for the free circulation of data or operating in countries considered safe by the European Commission.

### 8. Rights of the Data Subject

You are informed that art. 15-22 GDPR entitle the Data Subjects to exercise specific rights. These rights can be exercised by request sent by post to Cassa depositi e prestiti S.p.A., via Goito, n. 4, 00185 Rome, att. Personal Data Protection Officer, or by email directly to said Officer, at the contacts provided in point 1. The Data Subject also has the right to raise complaints with the Italian Data Protection Authority.