



## 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

- **Representations and warranties** concerning adjudged or pending proceedings for breaches of anti-money laundering, anti-bribery and corruption and international sanctions provisions;
- **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 sanction (as detailed in the Compliance policies, procedures and standards section);

### Part II. Operation Details

- **Section 1 (Entity Profile)** collects information necessary to identify the Entity benefitting from CDP funds and its most relevant representatives;
- **Section 2 (Project details)**<sup>1</sup> collects information concerning the project which will be benefitting from CDP funds and third parties directly and indirectly involved in it;

### 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 internal policies and procedures it has adopted to ensure tax transparency and tax transparency principles and standards it endorses aimed at ensuring 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 Entity International Sanctions internal policies and procedures;
- **Section 4 (Anti-Bribery and Corruption)** collects information necessary to understand the Entity’s anti-bribery and corruption internal policies and procedures.

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 or when (iii) CDP invests in Funds managed by the Entity.

<sup>2</sup> To be filled by 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.





- B) agrees with the principles and standards 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 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 in Part III of this Form it has identified actions needed to align its Compliance policies, procedures to such legislation and best practices, undertake the actions identified within the reported deadlines and inform CDP of specific issues in the implementation of such actions.
- C) by subscribing this Covenant of Compliance, therefore, the Entity, when using CDP funds:
- 3) 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;
  - 4) 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;
  - 5) 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;
  - 6) 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>5</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>5</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 PROFILE

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

<b>Registered legal name (hereinafter "the Entity"):</b>	
<b>Tax Code (if not applicable, mark N.A.)<sup>6</sup>:</b>	
<b>LEI Code:</b>	
<b>Legal form:</b>	<input type="checkbox"/> Sovereign and sub-sovereign entity <input type="checkbox"/> Multilateral Financial Institution <input type="checkbox"/> Other Financial Institution or Financial Intermediary <input type="checkbox"/> Company <input type="checkbox"/> Other (please describe: <div style="border: 1px solid black; width: 300px; height: 20px; margin-left: 20px;"></div>
<b>Business sector:</b>	
<b>Main place of business activity (if different from legal address):</b>	
<b>Registered office:</b>	
<b>Legal address:</b>	
<b>City:</b>	
<b>Country:</b>	

***Please provide a description of the main type of activity:***

<sup>6</sup> Tax Code is included among the identification data if it is issued by the Italian Revenue Agency.

## B. OWNERSHIP

Please provide information about direct or indirect ownership holding 20% or more (alternatively, for complex ownership structures, please attach a complete ownership structure showing information required).

Full registered legal name or name and first name(s) of owners	Percentage of ownership (%)	Country of residence and domicile (if different)

## C. CURRENT DIRECTORS

Role held	Name and first name(s)	Date of birth	Country of residence and domicile (if different)
President			
Chief Executive Officer			
Director			
Director			
Director			
Director			
Director			
Director			
General Director/General Manager			

## D. ENTITY GROUP COMPANIES DIRECTLY OR INDIRECTLY INVOLVED

Please provide details of Entity's Group companies involved in the activities that will benefit from CDP support (if not applicable, mark N.A.)

Complete Entity's Group company name	Kind of entity (controlled/participated entity/joint venture)	Country of incorporation	Participation interest owned by Entity



## 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*
  - *fill sections A.1 and A.2 and B*
  - *acquisition of companies and/or participations and/or business and other M&A operations (“M&A PROJECT”)*
  - *fill section A.3 and B*
- *CDP invests in Funds managed by the Entity*
  - *fill section C*



## A.1 PROCUREMENT PROJECT INFORMATION

Just for cases in which CDP supports Entity participation in a PROCUREMENT PROJECT

Please, provide information about the project and its award

1.	<b>Country</b>	
2.	<b>Contract awarded (Project)</b>	
3.	<b>Contractor</b> (Entity/Entity's group company participating in Project)	
4.	<b>Project manager</b>	
5.	<b>Project general contractor</b> (if not applicable, mark N.A.)	
6.	<b>Project sponsor</b> (if not applicable, mark N.A.)	
7.	<b>Contracting Entity</b> (entity awarding the Contract)	
8.	<b>Project award process</b>	<input type="checkbox"/> Tender <input type="checkbox"/> Direct Award <input type="checkbox"/> Project financing <input type="checkbox"/> Other (please describe): Fare clic o toccare qui per immettere il testo. <i>If Direct Award or Other please provide reference to the applicable regulation allowing such kind of award for the project:</i>
9.	<b>Project award date</b>	
10.	<b>Project duration</b>	
11.	<b>Project amount</b>	
12.	<b>Terms of payment</b>	
13.	<b>Source of proceeds</b> (used by the Contracting Entity to fund the Project, if known)	<input type="checkbox"/> European Union funds <input type="checkbox"/> International public funds (i.e. Multilateral Development Banks, International organizations, etc.) <input type="checkbox"/> National Public funds <input type="checkbox"/> Private funds <input type="checkbox"/> Other (describe): _____
14.	<b>Project applicable regulation</b>	<input type="checkbox"/> European Union (EU) Directives on public procurement and State Members implementing regulations <input type="checkbox"/> Non-EU Public procurement law <input type="checkbox"/> Other (describe): _____
15.	<b>Sub-contract applicable regulation</b>	<input type="checkbox"/> European Union (EU) Directives on public procurement and State Members implementing regulations <input type="checkbox"/> Non-EU Public procurement law <input type="checkbox"/> Other (describe): _____ <input type="checkbox"/> Not applicable

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

**To be filled just for operations in which CDP supports Entity participation in a PROCUREMENT PROJECT**

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

ID	QUESTION	YES	NO		
<b>16.</b>	Please indicate 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)	<input type="checkbox"/>	<input type="checkbox"/>		
	If answer is Yes, please				
	a) specify which joint venture (JV) member acted as consortium leader in the contacts with the Contracting Entity:				
	JV leader				
	b) list JV members and participation interest (if applicable)				
	Complete JV member name	Country of incorporation		Role in JV	Participation interest (%)
c) describe how the consortium members were identified :					
<b>17.</b>	Please indicate if Contractor, or any of its affiliated companies, have, in relation to the Project	<input type="checkbox"/>	<input type="checkbox"/>		
	a) engaged any third party (i.e. agent and/or representative and/or consultant, etc.) to act on Contractor behalf	<input type="checkbox"/>	<input type="checkbox"/>		
	b) engaged or hired local employees or managers	<input type="checkbox"/>	<input type="checkbox"/>		
	c) entered any sub-contract in order to perform part of the scope of work under the Project	<input type="checkbox"/>	<input type="checkbox"/>		
	d) entered any local content agreement	<input type="checkbox"/>	<input type="checkbox"/>		
	e) entered other kind of business relationships (including consultancies, sponsorships or no-profit initiatives)	<input type="checkbox"/>	<input type="checkbox"/>		
	f) If any of the answers is Yes, please indicate				
	Complete Name	Nationality/Country of incorporation		Role	
<b>18.</b>	Please list any further third party (individual or entity, including co-investors, lenders, fronting banks, local banks, concessionaire's financing partners, sub-contractors, agents, representatives, etc.) which is in any way directly or indirectly involved in the Project (if not applicable, mark N.A.)				
	Complete Name	Country of incorporation	Role		



### A.3 THIRD PARTIES DIRECTLY OR INDIRECTLY INVOLVED IN THE M&A PROJECT

**Just for cases in which CDP supports Entity participation in an M&A PROJECT**

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

ID	QUESTION				
1.	Please provide the following details on the companies and/or entities whose participations and/or businesses targeted by the M&A Project (M&A Target)				
	Registered legal name:				
	Tax Code (if not applicable, mark N.A.) <sup>7</sup> :				
	LEI Code:				
	Legal form:				
	Business sector:				
	Registered office				
	Legal address:				
	City:				
	Country:				
	Main place of business activity (if different from legal address):				
2.	Please indicate if the M&A Project will result in the indirect acquisition of further entities controlled, owned or participated by the Target (i.e. including controlled and participating entities, joint ventures, consortiums, temporary grouping of companies, SPVs etc)			<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>
	If the answer is YES, please list the entities owned or participated by the Target which will be indirectly acquired as a result of the M&A Project				
	Complete entity name	Kind of entity (controlled/participated entity/joint venture)	Country of incorporation	Participation interest owned by the Target	

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

## B. PROJECT COMPLIANCE

### To be filled both for PROCUREMENT and M&A PROJECTS

Please provide the following information concerning project compliance

ID	QUESTION	YES	NO			
1.	Please indicate if any individual or entity directly or indirectly involved in the Project (as reported in previous questions) is/was, to the Entity knowledge, a Public Official <sup>8</sup> or a family member or close associate <sup>9</sup> of a Public Official or, if an entity, owned, participated or controlled by a Public Official or close associate of a Public Official If the answer is Yes please	<input type="checkbox"/>	<input type="checkbox"/>			
	i) provide the following details					
	Name and Surname	Link (if close associate)		Public role	Belonging public entity	Date of termination
ii) confirm that such Public official current or previous role might not have in any way, directly or indirectly, improperly influenced the contract award process		YES <input type="checkbox"/>	NO <input type="checkbox"/>			
2.	Please confirm that					
	a) the Project complied with principles of loyalty, transparency and fairness and in compliance with the applicable procurement regulation	<input type="checkbox"/>	<input type="checkbox"/>			
	b) all payments made or to be made, including those to partners, sub-contractors, agents, consultants and intermediaries in relation to the Project and negotiation and contract negotiation and execution have been and will be made towards a real provisions of goods or services which is not prohibited in any other applicable jurisdiction	<input type="checkbox"/>	<input type="checkbox"/>			
	c) 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	<input type="checkbox"/>	<input type="checkbox"/>			
3.	Please confirm that:					
	a) no investigation, conviction or judicial agreement for corporate liability deriving from relevant criminal behaviour has been started/issued/reached in relation to the Project	<input type="checkbox"/>	<input type="checkbox"/>			
	b) no enforcement authority has threatened, started or concluded any investigation or proceeding on facts associated to the Project	<input type="checkbox"/>	<input type="checkbox"/>			
	c) no adverse audit finding/gap has been made on Entity its affiliated companies or the Project by internal audit department or external auditors	<input type="checkbox"/>	<input type="checkbox"/>			
	d) no whistle-blowing report has been made concerning the Project	<input type="checkbox"/>	<input type="checkbox"/>			
	e) no other kind of allegations concerning potential irregularities in relation to the Project (including, for Procurement Projects, non compliance with applicable procurement regulations) has been received	<input type="checkbox"/>	<input type="checkbox"/>			
<i>If it is not possible to provide any of the above confirmations, please describe the underlying reason and remedial actions undertaken:</i>						

<sup>8</sup> As defined by the United Nations Convention against Corruption, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions or the relevant national regulations implementing such Conventions.

<sup>9</sup> As referred to in the FATF Guidance on Politically Exposed Persons or defined in the relevant national regulations implementing such Guidance.



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

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

*To be filled by Financial Institutions<sup>10</sup> only*

**A. AML/CTF SUPERVISORY SYSTEM (for Extra-UE Financial Institutions only)**

*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"/>
<i>If it is not possible to provide any of the above confirmations, please describe the underlying reason and remedial actions undertaken:</i>			

<sup>10</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"/>	<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 the 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 transactions that do not comply with rules and regulations.

**If any of the principles and standards listed above is not applied, please explain the reasons (specifying the number of the principle or standard referred to) and describe any actions that the Entity intends to implement them with indication of related deadlines:**

Fare clic o toccare qui per immettere il testo.



## Section 2: TAX TRANSPARENCY

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

### A. TAX TRANSPARENCY FRAMEWORK

Please provide information about your internal policies, practices and procedures aimed at ensuring compliance with the applicable national, European or international tax avoidance laws and principles

If in the section "Tax Transparency Declarations",<sup>11</sup> the Entity declared any links to a Country of Barrage, please detail specific policies, procedures and remedies adopted by the Entity applying to such links in place to mitigate risks of non compliance with the European or international tax avoidance laws and principles

### B. 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.

The Entity:

Please tick the box to confirm principles and standards applied

<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. refrains from cross-border ownership structures involving jurisdictions with identified tax good governance deficiencies by relevant European and international authorities which are primarily motivated by tax reasons and do not have economic substance;
<input type="checkbox"/>	3. proactively takes account of its exposure to national, European and international tax risks arising from its ownership/control structure;
<input type="checkbox"/>	4. does not benefit from harmful preferential tax regimes identified by relevant European and international authorities;
<input type="checkbox"/>	5. 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.

If any of the principles and standards listed above is not applied, please explain the reasons (specifying the number of the principle or standard referred to) and describe any actions that the Entity intends to implement them with indication of related deadlines:

<sup>11</sup> In this CAML DD Form or in the Customer Due Diligence Form



## C. TAX TRANSPARENCY DECLARATIONS

*To be filled just for cases in which CDP invests in Funds managed by the Entity*

**1. Please indicate if:**

- a) the Fund
- b) the Fund manager
- c) the Fund's co-investors holding a stake above 10%
- d) beneficial owners of Fund's co-investors holding a stake above 10%

have their legal seat/place of residence in a Country of Barrage

If yes, please identify the relevant individual/entity referred to in letters a), b), c) or d), the legal seat/residence country:

Type of subject ((a), b), c), or d))	Subject (name surname/legal name)	Country

**2. If the relevant individual/entity referred to in letters a) or b) have their legal seat in a Country of Barrage please confirm that:**

- 2.1. there are sound business reasons (other than tax reasons) for such structure and that it is not structured so to take advantage of the technicalities of a tax system or of mismatches between two or more tax systems for the purpose of reducing tax liability;  YES  NO
- 2.2. they have effective physical location links with such country (for example: a significant proportion of the investments in tangible and/or intangible assets are made within such country, operations in such country are carried out through local offices, revenues are generated locally, staff is employed locally and/or taxes are being paid locally)  YES  NO

**3. Please indicate if the individual/entity referred to in letters a) or b) having their legal seat in a Country of Barrage were the recipients of a definitive decision, also of an administrative nature, of assessment or subject of disputes or proceedings by the competent authorities regarding:**

- 3.1. failure to comply with the obligations relating to the payment of taxes and duties or with the obligations relating to the payment of social security contributions according to applicable law;  YES  NO
- 3.2. the establishment of an entity in any jurisdiction with the intention of evading tax, social security or other legal obligations  YES  NO

If yes, please identify the relevant individual/entity referred to in letters a), b) and c), and provide the details required

Type of subject ((a), b), c))	Subject (name surname/legal name)	Authority	Description of the conduct ascertained by the final decision or object of dispute or proceedings and the state of the same

**If any of the answers to point 2 or 3 above is Yes, please provide any useful additional information concerning the answer provided or attach reference documents which might be useful to substantiate the sound business reasons for links identified:**

<sup>12</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 Barbados, Panama, Turkey, Trinidad and Tobago and Vanuatu.





### 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 FRAMEWORK

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

ID	QUESTION	YES	NO
1.	Does the Entity have an International Sanctions compliance program approved by the Entity’s board or a senior committee?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Is such International Sanctions compliance program, also in part, on the Entity’s website?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Has the Entity appointed a dedicated function/officer in charge of implementation of the International Sanctions compliance program?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Does the Entity have an internal audit function or other independent auditor that assesses International Sanctions policies and practices on a regular basis?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Does the Entity ensures compliance with :		
	a) domestic sanctions programs	<input type="checkbox"/>	<input type="checkbox"/>
	b) EU sanctions programs	<input type="checkbox"/>	<input type="checkbox"/>
	c) US sanctions programs	<input type="checkbox"/>	<input type="checkbox"/>
6.	Please indicate if Entity has adopted/established/implements international sanctions policies and procedures including:	<input type="checkbox"/>	<input type="checkbox"/>
	a) risk assessment of international sanctions risk posed by its clients and customers, products, services, supply chain, intermediaries, counter-parties, transactions and geographic locations	<input type="checkbox"/>	<input type="checkbox"/>
	b) formalized processes and organizational safeguards for the activities identified as having a higher risk of international sanctions	<input type="checkbox"/>	<input type="checkbox"/>
	c) transaction testing/questionnaires allowing to identify a customer’s exposition towards highly sanctioned jurisdictions (i.e. Iran, North Korea, Syria, Crimea, Russia, Belarus, <b>Non-Controlled Areas of Ukraine*</b> or Venezuela);	<input type="checkbox"/>	<input type="checkbox"/>
	d) sanctions-related due diligence as concerns:		
	i) Counterparties	<input type="checkbox"/>	<input type="checkbox"/>
	ii) Goods, services and activities	<input type="checkbox"/>	<input type="checkbox"/>
	e) International sanctions training for its personnel	<input type="checkbox"/>	<input type="checkbox"/>
	f) a system for reporting of suspect or known sanctions-related violations	<input type="checkbox"/>	<input type="checkbox"/>
	g) a formal escalation process to review high-risk transactions and/or suspect sanctions-related violations	<input type="checkbox"/>	<input type="checkbox"/>
	h) inclusion of international sanctions and export control clauses in agreements with third parties	<input type="checkbox"/>	<input type="checkbox"/>
7.	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"/>
8.	Please confirm that no adverse International Sanctions 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.:			
<b>Please, provide additional information on tools used for performing sanctions-related due diligence on (i) counterparties and (ii) goods, services and activities:</b>			

\*The expression “v” 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.



## B. 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.

The Entity:

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

<input type="checkbox"/>	1. promotes compliance with international sanctions and ensures the widest dissemination within and outside the company;
<input type="checkbox"/>	2. ensures that any violation of international sanctions will be assessed and punished internally (e.g. by the application of internal fees or other labour law remedies), without prejudice to any sanctions provided for by applicable regulations;
<input type="checkbox"/>	3. reserves the right to refrain from having business relations with a third party when there is a doubt that breaches of international sanctions regulations may have been or could be committed;
<input type="checkbox"/>	4. conducts 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"/>	5. adopts formalized processes and organizational safeguards for the activities identified as having a higher risk of international sanctions;
<input type="checkbox"/>	6. ensures the execution of preventive sanctions related due diligence through a risk-based analysis.

**If any of the principles and standards listed above is not applied, please explain the reasons (specifying the number of the principle or standard referred to) and describe any actions that the Entity intends to implement them with indication of related deadlines:**

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## Section 4: ANTI-BRIBERY AND CORRUPTION

### A. ABC FRAMEWORK

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

ID	QUESTION	YES	NO
1.	Does the Entity have an ABC compliance program approved by the Entity's board or a senior committee?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Is such ABC compliance program published, also in part, on the Entity's website?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Has the Entity appointed a dedicated function/officer in charge of implementation of the ABC compliance program?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Does the Entity have an internal audit function or other independent auditor that assesses ABC policies and practices on a regular basis?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Please indicate if the Entity has adopted/established/implemented:		
	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	<input type="checkbox"/>	<input type="checkbox"/>
	e) preventive anti-corruption due diligence through a risk-based analysis due diligence (including on business partners and third parties acting on Entity behalf)	<input type="checkbox"/>	<input type="checkbox"/>
	f) inclusion of anti-corruption clauses in agreements with third parties	<input type="checkbox"/>	<input type="checkbox"/>
	g) compliance policies on		
	i) recruitment and personnel selection process	<input type="checkbox"/>	<input type="checkbox"/>
	ii) sponsorships and no-profit initiatives (in any form, including charitable donations or realization of projects for the benefit of local communities)	<input type="checkbox"/>	<input type="checkbox"/>
	iii) gifts, entertainment, travel and any other form of hospitality offered to third parties	<input type="checkbox"/>	<input type="checkbox"/>
	iv) prevention and management of conflict of interests	<input type="checkbox"/>	<input type="checkbox"/>
	v) procurement and suppliers selection process	<input type="checkbox"/>	<input type="checkbox"/>
6.	If previous answer (5.a-v)) is Yes, specify whether, in order to ensure maximum competition and openness to the market, in the award of any contracts or sub-contracts for the supply of goods, services or consultancy relating to the Project, Contractor policies and procedures ensure		
	a) the principles of transparency, rotation and equal treatment in the participation in the selection of suppliers, consultants, contractors;	<input type="checkbox"/>	<input type="checkbox"/>
	b) an effective and documented selection activity that provides for an objective comparison between a plurality of proposals or, when this comparison is not carried out (including cases in which a single supplier or direct assignment is used), that this occurs for objective reasons, plausible and documented	<input type="checkbox"/>	<input type="checkbox"/>
	c) checks, also through suitable documentation, regarding the means, including financial ones, organizational structures, technical skills and experience, quality systems and adequate resources of suppliers / service providers / consultants	<input type="checkbox"/>	<input type="checkbox"/>
	d) verifications, also through suitable documentation, on the technical, economic, legal and ethical criteria and concerning the presence of professionalism, competence and organization requirements of the suppliers / service providers / consultants;	<input type="checkbox"/>	<input type="checkbox"/>
	e) that the fees paid to any supplier, consultant and Contractor / Concessionaire will constitute exclusively the remuneration for legitimate goods / services stipulated, rendered on the basis of the contract between the parties;	<input type="checkbox"/>	<input type="checkbox"/>
	f) the verification over the correctness of the invoices received and their compliance with the contractually agreed terms and with the service received in compliance with market conditions;	<input type="checkbox"/>	<input type="checkbox"/>
	g) the adoption of suitable safeguards to avoid the use of suppliers, consultants and contractors with whom the subjects authorized to issue and approve purchase requests having family or affinity relationships or in relation to which there may be situations of conflict of interest;	<input type="checkbox"/>	<input type="checkbox"/>
	h) a process of periodic verification and monitoring of suppliers to highlight critical issues from a reputational point of view.	<input type="checkbox"/>	<input type="checkbox"/>



7.	Please confirm that the abovementioned anti-corruption compliance program and policies and procedures are adopted and implemented by all companies of Entity Group	<input type="checkbox"/>	<input type="checkbox"/>
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<b>Please, provide additional information on tools used for performing risk-based anti-corruption due diligence:</b>

## B. ANTI-BRIBERY & CORRUPTION 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 the OECD Updated Good Practice Guidance on Internal Controls, Ethics, and Compliance (Annex II of the Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions as amended on 26/11/2021)<sup>12</sup>, therefore:

*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;
<input type="checkbox"/>	2. has zero tolerance for acts of corruption and prohibits them from being committed in any form, both direct and indirect;
<input type="checkbox"/>	3. ensures that 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), without prejudice to any sanctions provided for by applicable regulations;
<input type="checkbox"/>	4. reserves 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;
<input type="checkbox"/>	5. conducts training for the members of its Corporate Bodies as well as its employees and ensures that anti-corruption clauses are included in agreements with third parties;
<input type="checkbox"/>	6. adopts formalized processes and organizational safeguards for the activities identified as having a higher risk of corruption;
<input type="checkbox"/>	7. ensures the execution of preventive anti-corruption due diligence through a risk-based analysis.

<b>If any of the principles and standards listed above is not applied, please explain the reasons (specifying the number of the principle or standard referred to) and describe any actions that the Entity intends to implement them with indication of related deadlines:</b>

<sup>13</sup> Available at <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0378>



**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

<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.