

To Suppliers,

Subject: Gruppo IVA Viridis as from Jan. 1st 2024

we inform you that the companies referred to in Table 1 at the bottom of this document, in compliance with the provisions of articles from 70 bis to 70 duodecies of the Presidential Decree of 26 October 1972 n. 633 regarding the VAT Group, have joined the VAT Group named "Gruppo IVA Viridis" in force from 01/01/2024.

The VAT Group exclusively concerns the management of ordinary VAT obligations by the Group: active and passive invoicing, settlement, payment, and VAT declaration.

It is also specified that adhesion to the aforementioned regime does not entail any effect on a substantial legal level, therefore the establishment of the VAT Group named "Gruppo IVA Viridis", determining neither the extinction of the companies adhering to the same, nor the establishment of a new legal entity, ensures that the Viridis Group itself does not take over in any way the ownership of the contracts and/or legal relationships currently in place.

As a result of the above, the VAT number of the Companies, referred to in Table 1, will be replaced with effect from 01/01/2024 with the new Group VAT number i.e. 13156270962.

Therefore, as from Jan. 1st 2024, the invoices that you will issue to the companies listed in Table 1 must compulsorily bear:

- 1. The name of the Company referred to in Table 1.**
- 2. The Company's new VAT number, i.e., 13156270962.**
- 3. The Company's tax code shown in Table 1 (which remains unchanged).**
- 4. The recipient code of the Company referred to in Table 1 (which remains unchanged).**

Failure to comply with all of the above requirements will result in the electronic invoice being rejected by the SDI (Interchange System of the Tax Administration).

In order to make the information relating to the VAT Group exhaustive, Table 1 shows the complete list of companies belonging to the VAT Group named "Gruppo IVA Viridis".

Kind regards.