



Operating procedure for invoicing technical consumption of compression and treatment plants, as in Resolution 152/2012/R/Gas

With reference to month M, if STOGIT attributes to the SHIPPER a total withdrawal from the stock in storage corresponding to the percentage quota of the technical consumption of compression and treatment plants, the SHIPPER shall issue, on third business day of the month M+2, an invoice to STOGIT charging it for trading the gas, calculated on the basis of a price defined according to the prices recorded on the PB-Gas platform and with due date equal to the last business day of month M+2 and STOGIT shall recharge the SHIPPER the same amount with the same issue and due dates.

STOGIT and the SHIPPER add to the amount of the invoiced charges the Value Added Tax according to applicable legislation.

The data for technical gas consumptions, determined by Stogit as in Resolution 152/2012/R/Gas, are available in Portale Stogit in section "Fatturazione>Consumi Fatturabili>Interrogazione report consumi gas" within the first 15 days of the month, together with the transfer tariff, equal to arithmetic mean of "Imbalance Price" system of the month M in the PB gas, rounded to the second decimal place (expressed in Euro/GJ), and the result of the multiplication (expressed in Euro rounded to the second decimal place) between the amount of technical consumption and the transfer price.

Once the invoice has been issued, SHIPPER must send the original, in pdf format, to the email address fatture.fornitori.mbx@stogit.it, and in carbon copy to conferimento@stogit.it.

In order to simplify the compensation process between the invoice issued by the SHIPPER and the one issued by STOGIT, the SHIPPER should indicate in the invoice the caption "month/year - technical station consumptions".

If Stogit, with reference to month M, attributes to the SHIPPER an injection in the stock storage, corresponding to the percentage of the technical consumptions of compression stations and treatment plants, thus will not constitute tax base, being a non-monetary bonus¹, as in art. 15, 1° c., n. 2, del D.P.R. 26/10/1972 n. 633 and will not need to be invoiced.

¹Considered as a non-monetary bonus, for logical deduction from information received by Ministero delle Finanze, in "risoluzione" n. 333802 del 24/02/1982

