

**Italian “White List” Countries  
And Lists of Supranational Entities and Central Banks  
(Identified by Acupay System LLC as of May 1, 2024)**

In order to qualify as eligible to receive Interest free from Italian Substitute Tax, among other things, Noteholders must be resident, for tax purposes, in, or be "institutional investors" established in, a country which the Italian government identifies as allowing for a satisfactory exchange of information with Italy (the “**White List States**”). Subject to certain limited exceptions, such as for Central Banks (**see list below**) and supranational bodies established in accordance with international agreements in force in Italy (**see list below**), this residency requirement applies to all ultimate holders of Notes, including ultimate beneficiaries of Interest payments under the Notes holding via sub-accounts to which interests in the Notes may be allocated upon purchase or thereafter. As of May 1, 2024, the White List nations included the following states:

White List States			
Albania	Czech Republic	Liechtenstein	Serbia
Alderney (Channel Islands)	Denmark	Lithuania	Seychelles
Algeria	Ecuador	Luxembourg	Singapore
Andorra, Principality of	Egypt	Macedonia	Sint Maarten
Anguilla, The Island of	Estonia	Malaysia	Slovak Republic
Argentina	Ethiopia	Malta	Slovenia
Armenia	Faroe Islands	Mauritius	South Africa
Aruba	Finland	Mexico	Korea, Republic of
Australia	France	Moldova	Spain
Austria	Georgia	Monaco, Principality of	Sri Lanka
Azerbaijan	Germany	Montenegro	Sweden
Bangladesh	Ghana	Montserrat	Switzerland
Barbados, The Island of	Gibraltar	Morocco	Syria
Belarus	Greece	Mozambique	Tajikistan
Belgium	Greenland	Nauru, Republic of	Taiwan
Belize	Guernsey (Channel Islands)	Netherlands	Tanzania
Bermuda Islands, The	Herm (Channel Islands)	New Zealand	Thailand
Bosnia and Herzegovina	Holy See (Vatican City State)	Nigeria	Trinidad and Tobago
Brazil	Hong Kong	Niue	Tunisia
British Virgin Islands	Hungary	Norway	Turkey
Bulgaria	Iceland	Oman	Turkmenistan
Cameroon	India	Pakistan	Turks and Caicos Islands
Canada	Indonesia	Philippines	Uganda
Cayman Islands	Ireland	Poland	Ukraine
Chile	Isle of Man	Portugal	United Arab Emirates
China	Israel	Qatar	United Kingdom
Colombia	Japan	Romania	United States of America
Congo, Republic of	Jersey (Channel Islands)	Russian Federation	Uruguay
Cook Islands	Jordan	Saint Kitts and Nevis	Uzbekistan
Costa Rica	Kazakhstan	Saint Vincent & the Grenadines	Venezuela
Cote d’Ivoire	Kuwait	Samoa	Vietnam
Croatia	Kyrgyzstan	San Marino	Zambia
Curaçao	Latvia	Saudi Arabia	
Cyprus	Lebanon	Senegal	
<b>List is as of May 1, 2024</b>			

**Please check the Acupay website for updates to this list.**

The White List is subject to continuing changes in accordance with official actions by the government of Italy. Acupay has made arrangements to monitor these changes and will publish its findings on its website. Acupay currently expects to update this website monthly on the first calendar day of each month, to report changes to the White List which have come to the attention of Acupay through and including the 21st calendar day of the preceding month. In the event that the list appearing on the Acupay website is different from the official list maintained by the government of Italy, the government list will naturally govern.

<b>List of Supranational Bodies established in accordance with international agreements in force in Italy</b>	
African Development Bank	International Institute of Technology and Management (IIMT)
African Development Fund (ADF)	International Maritime Organization (IMSO)
Asian Development Bank	International Telecommunications Satellite Organization (INTELSAT)
Bank for International Settlements (BIS)	Multilateral Investment Guarantee Agency (MIGA)
Caribbean Development Bank (CDB)	Multinational Force and Observers (MFO)
Council of Europe	Nature Inspired Cooperative Strategies for Optimization (N.I.C.S.O.)
European Atomic Energy Community (EURATOM)	North Atlantic Treaty Organization (NATO)
European Bank for Reconstruction and Development (EBRD)	Organisation for Economic Co-operation and Development (OECD)
European Commission (EC)	United Nations (UN)
European Company for the Financing of Railroad Rolling Stock (EUROFIMA)	United Nations: Food and Agriculture Organization of the United Nations (FAO)
European Investment Bank (EIB)	United Nations: International Bank for Reconstruction and Development (IBRD )
European Southern Observatory (ESO)	United Nations: International Centre for Settlements of Investment Disputes (ICSID)
European Space Agency (ESA)	United Nations: International Civil Aviation Organization (ICAO)
European Space Research Organisation (ESRO)	United Nations: International Development Association (IDA )
European Telecommunications Satellite Organization (EUTELSAT)	United Nations: International Finance Corporation (IFC )
European Union (EU)	United Nations: International Fund for Agricultural Development (IFAD)
European University Institute (EUI)	United Nations: International Labour Organization (ILO)
International Finance Corporation (IFC)	United Nations: International Maritime Organization (IMO)
Food and Agriculture Organization of the United Nations (FAO)	United Nations: International Monetary Fund (IMF)
Inter-American Development Bank (EI BID)	United Nations: International Telecommunication Union (ITU)
Inter-American investment corporation (IIC)	United Nations: Multilateral Investment Guarantee Agency (MIGA )
International Atomic Energy Agency (IAEA)	United Nations: United Nations Educational, Scientific and Cultural Organization (UNESCO)
International Bank for Reconstruction and Development (IBRD)	United Nations: United Nations Industrial Development Organization (UNIDO)
International Centre for Genetic Engineering and Biotechnology (ICGEB)	United Nations: Universal Postal Union (UPU)
International Centre for the Study of the Preservation and Restoration of Cultural Property (ICCROM)	United Nations: World Health Organization (WHO )
International Development Association (IDA)	United Nations: World Intellectual Property Organization (WIPO)
International Funds for Mediterranean Agronomics Education	United Nations: World Meteorological Organization (WMO)
International Institute for the Unification of Private Law (UNIDROIT)	United Nations: World Tourism Organization (WTO)
<b>List is as of May 1, 2024</b>	

**List of Central Banks**  
**List is Dated as of May 1, 2024**

<b>Country</b>	<b>Central Bank Name</b>
Afghanistan	Bank of Afghanistan
Albania	The Bank of Albania
Algeria	Bank of Algeria
Angola	National Bank of Angola
Anguila	Eastern Caribbean Central Bank
Antigua and Barbuda	Eastern Caribbean Central Bank
Argentina	Central Bank of Argentina
Armenia	Central Bank of Armenia (CBA)
Aruba	Central Bank of Aruba
Australia	Reserve Bank of Australia
Austria	Central Bank of Austria
Azerbaijan	Central Bank of the Republic of Azerbaijan
Bahamas	Central Bank of The Bahamas
Bahrain	Central Bank of Bahrain
Bangladesh	Bangladesh Bank
Barbados	Central Bank of Barbados
Belarus	National Bank of the Republic of Belarus
Belgium	National Bank of Belgium
Belize	Central Bank of Belize
Benin	Central Bank of West African States (BCEAO)
Bermuda	Bermuda Monetary Authority
Bhutan	Royal Monetary Authority of Bhutan
Bolivia	Central Bank of Bolivia
Bosnia and Herzegovina	The Central Bank of Bosnia and Herzegovina (CBBH)
Botswana	Bank of Botswana
Brazil	Central Bank of Brazil
Brunei Darussalam	The Brunei Currency and Monetary Board (BCMB)
Bulgaria	Bulgarian National Bank (BNB)
Burkina Faso	Central Bank of West African States (BCEAO)
Burundi	Bank of the Republic of Burundi
Cambodia	National Bank of Cambodia
Cameroon	Bank of Central African States
Canada	Bank of Canada
Cape Verde	The Bank of Cape Verde
Cayman Islands	Cayman Islands Monetary Authority
Central African Republic	Bank of Central African States
Chad	Bank of Central African States
Chile	Central Bank of Chile
China	The People's Bank of China
Colombia	Bank of the Republic
Comoros	Central Bank of Comoros
Congo	Bank of Central African States
Congo (Dem. Rep.)	The Central Bank of the Congo
Costa Rica	Central Bank of Costa Rica

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Cote d'Ivoire	Central Bank of West African States (BCEAO)
Croatia	Croatian National Bank
Cuba	Central Bank of Cuba
Cyprus	Central Bank of Cyprus
Czech Republic	Czech National Bank
Denmark	National Bank of Denmark
Djibouti	The Central Bank of Djibouti
Dominica	Eastern Caribbean Central Bank
Dominican Rep.	Central Bank of the Dominican Republic
Ecuador	Central Bank of Ecuador
Egypt	Central Bank of Egypt
El Salvador	Central Reserve Bank of El Salvador
Equatorial Guinea	Bank of Central African States
Eritrea	The Bank of Eritrea
Estonia	Bank of Estonia
Ethiopia	National Bank of Ethiopia
Fiji	Reserve Bank of Fiji
Finland	Bank of Finland
France	Bank of France
Gabon	Bank of Central African States
Gambia	Central Bank of The Gambia
Georgia	National Bank of Georgia
Germany	The Deutsche Bundesbank
Ghana	Bank of Ghana
Greece	Bank of Greece
Grenada	Eastern Caribbean Central Bank
Guatemala	Bank of Guatemala
Guinea	The Central Bank of the Republic of Guinea
Guinea-Bissau	Central Bank of West African States (BCEAO)
Guyana	Bank of Guyana
Haiti	Central Bank of Haiti
Honduras	Central Bank of Honduras
Hong Kong	Hong Kong Monetary Authority
Hungary	The Magyar Nemzeti Bank
Iceland	Central Bank of Iceland
India	Reserve Bank of India
Indonesia	Bank Indonesia
Iran	The Central Bank of the Islamic Republic of Iran
Iraq	Central Bank of Iraq
Ireland	Central Bank and Financial Services Authority of Ireland
Israel	Bank of Israel
Italy	Bank of Italy
Jamaica	Bank of Jamaica
Japan	Bank of Japan
Jordan	Central Bank of Jordan
Kazakhstan	National Bank of Kazakhstan

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Kenya	Central Bank of Kenya
Korea, Democratic People's Republic of	Central Bank of the Democratic People's Republic of Korea
Korea, Republic of	Bank of Korea
Kuwait	Central Bank of Kuwait
Kyrgyzstan	National Bank of the Kyrgyz Republic
Lao People's Democratic Republic	Bank of Lao
Latvia	The Bank of Latvia
Lebanon	Central Bank of Lebanon
Lesotho	Central Bank of Lesotho
Liberia	Central Bank of Liberia
Libya	Central Bank of Libya
Liechtenstein	National Bank of Liechtenstein
Lithuania	Bank of Lithuania
Luxembourg	Central Bank of Luxembourg
Macedonia	National Bank of the Republic of Macedonia
Madagascar	Central Bank of Madagascar
Malawi	Reserve Bank of Malawi
Malaysia	Central Bank of Malaysia
Maldives	Maldives Monetary Authority
Mali	Central Bank of West African States (BCEAO)
Malta	Central Bank of Malta
Mauritania	The Central Bank of Mauritania
Mauritius	Bank of Mauritius
Mexico	Bank of Mexico
Moldova	National Bank of Moldova
Mongolia	Bank of Mongolia
Montenegro	Central Bank of Montenegro
Morocco	Bank of Morocco
Mozambique	Bank of Mozambique
Myanmar	Central Bank of Myanmar
Namibia	Bank of Namibia
Nauru	Nauru bank
Nepal	Nepal Rastra Bank (NRB)
Netherlands	Netherlands Bank
New Zealand	Reserve Bank of New Zealand
Nicaragua	Central Bank of Nicaragua
Niger	Central Bank of West African States (BCEAO)
Nigeria	Central Bank of Nigeria
Norway	Central Bank of Norway
Oman	Central Bank of Oman
Pakistan	State Bank of Pakistan
Papua New Guinea	Bank of Papua New Guinea
Paraguay	Central Bank of Paraguay
Peru	Central Reserve Bank of Peru
Philippines	Bangko Sentral ng Pilipinas
Poland	National Bank of Poland

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Portugal	Bank of Portugal
Qatar	Qatar Central Bank
Romania	National Bank of Romania
Russian Federation	Central Bank of Russia
Rwanda	National Bank of Rwanda
Saint Kitts & Nevis	Eastern Caribbean Central Bank
Saint Lucia	Eastern Caribbean Central Bank
Saint Vincent & the Grenadines	Eastern Caribbean Central Bank
Samoa	Central Bank of Samoa
San Marino	Central Bank of the Republic of San Marino
Sao Tome and Principe	Central Bank of São Tomé and Príncipe
Saudi Arabia	Saudi Arabian Monetary Agency (SAMA)
Senegal	Central Bank of West African States (BCEAO)
Serbia	National Bank of Serbia
Seychelles	Central Bank of Seychelles
Sierra Leone	Bank of Sierra Leone
Singapore	Monetary Authority of Singapore
Slovakia	National Bank of Slovakia
Slovenia	The Bank of Slovenia
Solomon Islands	Central Bank of Solomon Islands
Somalia	The Central Bank of Somalia
South Africa	South African Reserve Bank
Spain	Bank of Spain
Sri Lanka	Central Bank of Sri Lanka
Sudan	Bank of Sudan
Suriname	Central Bank of Suriname
Swaziland	The Central Bank of Swaziland
Sweden	The Riksbank
Switzerland	Swiss National Bank
Syria	Central Bank of Syria
Tajikistan	National Bank of Tajikistan
Tanzania	Bank of Tanzania
Thailand	Bank of Thailand
Timor-Leste	The Banking and Payments Authority of Timor-Leste (to be succeeded by the Central Bank of Timor-Leste)
Togo	Central Bank of West African States (BCEAO)
Tonga	National Reserve Bank of Tonga
Trinidad and Tobago	Central Bank of Trinidad and Tobago
Tunisia	Central Bank of Tunisia
Turkey	Central Bank of the Republic of Turkey
Turkmenistan	The Central Bank of Turkmenistan
Uganda	Bank of Uganda
Ukraine	National Bank of Ukraine
United Arab Emirates	Central Bank of United Arab Emirates
United Kingdom	Bank of England
United States	The Federal Reserve

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Uruguay	Central Bank of Uruguay
Uzbekistan	Central Bank of the Republic of Uzbekistan
Vanuatu	Reserve Bank of Vanuatu
Venezuela	Central Bank of Venezuela
Vietnam	The State Bank of Vietnam
Yemen	Central Bank of Yemen
Zambia	Bank of Zambia
Zimbabwe	Reserve Bank of Zimbabwe