

**ORGANISATION, MANAGEMENT AND CONTROL MODEL**

**PURSUANT TO ART. 6 OF ITALIAN LEGISLATIVE DECREE 231/01**

**of**

**GIORGETTI SPA**

with registered office in (20821) – Via Manzoni, 20

*(hereinafter referred to as: "ENTITY")*

**(VERSION/EDITION No. 2/2023)**

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## DEFINITIONS

- **"ENTITY": GIORGETTI SPA** (hereinafter **"entity"** as per the same terminology used in Italian Legislative Decree 231/01) with registered office in (20821) Meda - Via Manzoni 20
- **"Decree 231"**: Italian Legislative Decree No. 231 of 8 June 2001 and subsequent legislative amendments.
  - **"Model"**: the Organisation, Management and Control Model provided for by art. 6, paragraph 3, of Decree 231 (the so-called "Organisational Model"): the Model includes the **Code of Ethics**, of which it is an integral part.
  - **"Offences/Crimes"**: the types of offences/crimes strictly referred to in Decree 231 and subsequent legislative amendments [and referred to in the Catalogue/List of Offences/Crimes (O/C) referred to in Annex A of this Organisational Model], which involve the administrative responsibility of the entity.
- **"Recipients"**: all persons who are required to comply with the contents of the Model (for example: members of the Corporate Bodies, Directors (including future directors), employees, suppliers (a category that also includes contractors), external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners, agents or distributors, intermediaries or business brokers - etc.).
  - **"Corporate Bodies"**: the Board of Directors and the Board of Statutory Auditors of the entity, as well as their members.
  - **"Administrative Body"**: the Board of Directors.
- **"Employees" or "persons subject to the management and control of others"**: natural persons who do not have representative, administrative or managerial functions and are linked to the entity by employment.
  - **"Suppliers"**: third parties who, as part of a contractual relationship with the entity, provide goods or services.
- **"Supervisory Body" or "SB"**: body of the entity, with autonomous powers of initiative and control, responsible for monitoring the operation and compliance with the Model.
- **"Code of Ethics"**: the Code of Ethics currently adopted by the entity.
  - **"Sensitive Areas and Activities in relation to which there is a risk of the offences/crimes referred to in Decree 231"**:
    - the Areas of the entity that are considered to be at risk of the offences/crimes provided for by Italian Legislative Decree 231/01;
    - Sensitive Activities that may lead to a risk of committing the offences/crimes provided for by Legislative Decree 231/01.
- **"CCNL"**: the National Collective Bargaining Agreements for non-executive employees and for managers (also future ones) and applied to both categories by the entity.
  - **"P.A."**: the Public Administration.

## GENERAL SECTION

### 1. "DECREE 231 "(ITALIAN LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001)

#### **- Regulatory framework of reference.**

Italian Legislative Decree No. 231 of 8 June 2001 (as amended - hereinafter "**Decree 231**") introduced for the first time in the national legal system "**the administrative liability of legal persons, companies and associations even without legal personality**"(hereinafter "**entity**").

#### **- Administrative liability of legal persons, companies and associations ("the entity")**

Decree 231 introduced for the first time in our legal system a regime of administrative liability – essentially equivalent to criminal liability – against the entity for certain **administrative crimes/ offences committed, in the interest or for the benefit of the entity itself**, by: - **natural persons who exercise functions of representation, administration or management of the entity itself or its organisational unit with financial and functional autonomy, as well as persons who exercise, even de facto, the management and control of the entity itself (so-called "Senior Executives")**;

- **natural persons under the management or supervision of any of the above; - third parties acting in the name and/or on behalf of the entity.**

The liability of the entity is additional and does not replace the liability of the natural person who materially commit the offence, who therefore remains subject to ordinary criminal law. The purpose of extending liability is to involve, in the suppression of certain criminal offences, the entity who has benefited from the offence or in whose interest the offence has been committed.

Decree No. 231 was therefore intended to establish a model of entity liability based on the principles of guarantee, but with a preventive function: in fact, by providing for liability for an unlawful act directly attributable to the entity, it intends to encourage the latter to organise its structures and activities in such a way as to ensure adequate conditions for the protection of the interests protected by criminal law.

#### **- Type of sanctions that can be imposed on the entity**

The sanctions that can be imposed on an entity that has not complied with the provisions of Decree 231 are as follows:

- **specifically and individually, those listed in the Catalogue/List of Offences/Crimes referred to in Annex A (column 3: Description of the crime - in general (for the purpose of simplification) those indicated below:**

#### **- Financial penalties.**

Financial penalties are administrative in nature and always apply, even if the company recovers from the consequences of the offence. The amount of the sanction depends on a double criterion:

- share: determination of shares in a number not lower than a certain number and not higher than another;

- attribution to each individual share of a value between a minimum and a maximum (based on the economic and capital conditions of the entity). Specifically, the financial penalties may vary between a minimum and a maximum referred to in Decree 231 (current and possibly in the future) when and as required.

The Judge determines the number of shares taking into account the seriousness of the fact, the degree of responsibility of the entity, as well as the activity carried out to eliminate or mitigate the consequences of the fact and to prevent the commission of further offences.

**- Disqualification penalties.**

These sanctions are in addition to fines, and are designed to prevent the recurrence of the crime.

There are several sanctions (depending on the case):

- disqualification from exercising the activity of the entity;
- suspension or revocation of the authorisations, licences or concessions of the entity functional to the commission of the offence;
- prohibition of the entity to conclude contracts with the Public Administration, except for the purchase of public services; - exclusion of the entity from incentives, financing, contributions or subsidies and the possible withdrawal of those already granted; - prohibition of the entity to advertise goods or services.

In case of multiple offences, the sanction provided for the most serious one shall apply. Except in certain strict cases where the temporary nature of the disqualification is replaced by its finality, the duration of the disqualification is generally temporary (months or years).

**- Confiscation.**

**- Publication of the judgement.**

The judgement is published when a disqualification sanction is applied against the entity.

**- Types of offences and crimes.**

With regard to the type of offences/crimes that should trigger the aforementioned system of administrative liability of the entity, the original text of Decree 231 referred to a series of offences/crimes committed in relation to the Public Administration. The original text has been supplemented by successive provisions that have extended the number of offences/crimes for which the administrative liability of the entity may be established.

**At present, the number of offences/ crimes is as set out in the "Catalogue/List of offences/crimes" in Annex A, to which reference is made:**

**- the second column of Annex A indicates the "macro-categories" of administrative offences** (by way of example: against the PA, computer crimes)



whereas

**- the third column of Annex A indicates the individual offences linked to each of the aforementioned "macro-categories" of administrative offences.**

**- The Organisation, Management and Control Model (hereinafter for the sake of brevity: "the Model")**

Article 6 of Decree No. 231, when introducing the system of administrative liability of the entity, provides for a specific form of exemption from this liability if the entity proves that:

- a) the governing body of the entity has adopted and effectively implemented, prior to the commission of the offence, "organisational, management and control models" suitable for preventing offences/crime of the type that occurred (which in practice is often referred to as an "*Organisational Model*" or more simply a "**Model**" - **terminology used in this text of the Model**);
- b) The task of overseeing the operation and compliance with the Model has been entrusted to a "*body of the entity with autonomous powers of initiative and control*" (i.e. the **Supervisory Body** - or, for the sake of brevity, "**SB**");
- c) the persons who committed the offence acted by fraudulently circumventing the aforementioned Model;
- d) the Supervisory Body referred to in point b) has not failed to exercise adequate supervision.

Decree 231 also provides that the Model must meet the following requirements:

- 1) identify the activities in which there is a possibility of the envisaged offences being committed;
- 2) establish protocols aimed at planning and implementing the decisions taken by the entity regarding the offences to be prevented;
- 3) identify ways of managing financial resources suitable to prevent such offences;
- 4) provide for information obligations vis-à-vis the Supervisory Body responsible for monitoring the operation of and compliance with the Model; 5) put in place an internal disciplinary system capable of sanctioning non-compliance with the measures set out in the Model.

### **The persons to whom Decree 231 applies**

Pursuant to art. 1, paragraph 2, of Decree 231, the legislation on the administrative liability of the entity applies to:

- **legal entities**, such as, by way of example, S.p.a., S.r.l., SapA, Cooperatives, Recognized Associations, Foundations, other private and public economic entities;
- **companies and associations without legal status**, such as, by way of example, s.n.c. and s.a.s., even irregular, unrecognised associations.

## **2. DESCRIPTION OF THE ENTITY**

**- Incorporation of the entity**

Giorgetti Spa was incorporated on 11.06.1959

**- Corporate purpose, shareholders' meeting, administrative body, board of statutory auditors**



- **Annex B (Articles of Association of the entity)** sets out the corporate purpose, the shareholders' meeting (and all matters relating thereto by law), the administrative body (and all matters relating thereto by law) and the board of auditors (and all matters relating thereto by law).

- **Annex C (CCIAA certificate of the entity)** also identifies the members of the current administrative body and of the board of statutory auditors.

### 3. THE ORGANISATION

#### - The organisation chart

Annex D (organisation chart) outlines and represents the organisational structure of the entity.

The organisation chart illustrates the structure of the entity, which is designed to promote its development by means of congruent and consistent commercial, managerial and financial responsibilities.

### 4. ELEMENTS AND PRINCIPLES THAT INSPIRED THE MODEL OF THE ENTITY

#### **Why did the entity adopt the Model?**

The entity, mindful of the need to ensure conditions of fairness and transparency in the conduct of its business and its activities, for its own protection and that of its managers (also in the future) and employees, considered it appropriate to proceed with the implementation of the Model, as it complies with the policies relating to its activity.

The Model dictates principles, rules and protocols to be followed by the Recipients in order to ensure full compliance with the law: principles, rules and protocols that are aimed at reducing the risk of committing the offences/ crimes referred to in Decree 231.

The entity has decided to proceed with the preparation and implementation of the Model, as it is aware that the Model not only allows the entity to benefit from the exemption referred to in Decree 231, but also represents an opportunity to improve the efficiency of the entire organisational, management and control system of the entity.

In preparing this Model, the entity was inspired by the Guidelines of Confindustria. Any deviation from specific points of the Guidelines used as a reference does not in itself affect the validity of the Model adopted by the entity. In fact, each individual Model, which has to be drawn up with reference to the concrete reality of the entity to which it refers, can deviate from the guidelines (which are, by their very nature, general) in order to better respond to the prevention needs of Decree 231.

#### **Methodology followed for the identification of areas and related sensitive activities and for the drafting of the Model.**

The preparation of this Model was preceded by a series of preparatory activities in line with the provisions of Decree 231.

#### **Identification of Sensitive Areas and Activities in relation to which there is a risk of committing the offences/crimes referred to in Decree 231**

This activity was carried out by analysing the structure and activity of the entity and the existence or non-existence of risks of committing each alleged offence indicated by Decree 231.

At the end of this phase, the presence (or absence for certain offences/crimes under Decree 231) of the risk profiles (of different levels) of committing the alleged offences identified under Decree 231 emerged.

**Mapping of Sensitive Areas and Activities in relation to which there is a risk of committing the offences/crimes referred to in Decree 231**

Following the identification of Sensitive Areas and Activities in relation to which there is a risk of committing the offences/crimes referred to in Decree 231, the mapping of the areas and related sensitive activities of the entity has been drawn up - see the "Mapping" Annex.

**Definition of principles and rules / protocols – management procedures**

The identification of the Sensitive Areas and Activities in relation to which there is a risk of committing the offences/crimes referred to in Decree 231 was followed by the definition of principles and rules/protocols - management procedures containing the discipline considered most appropriate to govern the identified risk profile: essentially, a set of principles and rules/protocols - management procedures (provided for, and not limited to, the Model and the Annexes to the Model, which are an integral part of the Model) to manage the risk of committing the offences/crimes referred to in Decree 231 and to mitigate, as far as possible, the offences/crimes referred to in Decree 231.

**Identification of financial resource management practices appropriate to the prevention of crime.**

This identification is based on an expenditure regulation which guarantees compliance with the principles of transparency, verifiability and the inherent nature of the entity's activity and ensures that authorisation and signatory powers are assigned in accordance with organisational and managerial responsibilities.

**Drafting and dissemination of the Model**

In the final phase, the activity of the entity focused on the drafting of the Model (the structure of which is described in a later paragraph) and on the dissemination of the Model (described in the Model, although not exhaustively).

**- How the Model is structured**

The Model adopted by the entity consists of two parts:

a **General Section** and a **Special Section**.

**The General Section** illustrates the objectives and content of Decree 231, the organisation of the entity, the characteristics and functioning of the Supervisory Body, the information flows, the training and information activities and the sanction system.

**The Special Section**, instead, is subdivided into as many sections as there are (macro) categories of administrative offences and related offences covered by Decree 231 **[sections directly related to column 2 "Description of the administrative offence" and column 3 "Description of the offence" from the Catalogue/List of Offences/Crimes (OC) referred to in Annex A].**

**The individual Sections are therefore directly referable and linked to the individual (macro) categories of administrative offences and crimes referred to in Decree 231- see Annex A.**

**The Sections (also in connection with the Annexes to the Model, in particular to the Annex "Text" of the MP-Management Procedures) identify:**

- 1) **a possible description of the section and definitions, if appropriate from a framework perspective, also in terms of terminology;**
- 2) **Sensitive Areas and Activities in relation to which there is a risk of committing the offences/crimes referred to in Decree 231: on this point, the Annexes to the Model must also be kept in mind: for example the "Mapping" file);**
- 3) **the principles – rules – protocols of a general nature** to be followed in relation to the single macro-category of administrative offences and related offences, relating to the single Section, in order to avoid offences/crimes;
- 4) **principles - rules - protocols – management procedures of a specific nature** to be followed in order to avoid offences/crimes.

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section, the Recipients of the Model must also comply with the principles, rules, protocols / M.P. - Specific Management Procedures – where applicable, specifically provided for in the cases referred to in each individual Section - referred to in the Annexes to the Model to which express reference is made and in particular to those contained in the Annex entitled "TEXT of the specific Management Procedures", the content/texts of which must be complied with both when they are already contained in the aforementioned Annexes and adopted together with the Model (Annexes the contents/text of which is an integral part of the Model) - and when they are approved (even with mere modifications) at a date subsequent to that of the adoption of the Model.**

**Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned Annex "TEXT" of the specific Management Procedures must also be considered as supporting and complementary for the purposes of compliance with the regulations of Decree 231 of M.P. – Management Procedures already adopted by the entity or provided for by Standard Management / Control Systems in various areas that may (or may in the future if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

In essence, there is a coherent set of principles, rules, general protocols and specific management procedures (also provided for in the Annex to the Model, called the "Text" of the MP - Specific Management Procedures), which, together with the established practices, guidelines and procedures contained in the standard management/control systems already adopted (or to be adopted in the future) by the entity in various areas (such as those relating to: health and safety, quality): (i) affect the internal functioning of the entity and the ways in which it interacts with the outside, with the aim of carrying out its activity in accordance with the law and (ii) regulate the management and control system of sensitive activities, aimed at preventing the commission or the attempted commission of the crimes referred to in Decree 231.

**- The Purpose of the Model and Recipients**

The purpose of the Model is the preparation of a structured and organic system of principles, rules and protocols aimed at reducing the risk of committing offences.

The principles, rules and protocols of this Model must lead, on the one hand, to the determination of the full awareness of the potential perpetrator of a crime, and, on the other hand, thanks to the constant monitoring of the activity, to the possibility for the entity to react promptly in order to prevent or stop the crime itself.

One of the purposes of the Model is therefore to raise awareness among the various Recipients of the Model [corporate bodies, directors (even in the future) and employees, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Commercial partners - etc. ] that failure to comply with the provisions of the Model may result in them committing offences which may have criminal consequences not only for themselves but also for the entity.

In essence, it is designed to effectively censor any unlawful conduct by subjects in various capacities associated with the entity, including through disciplinary or contractual sanctions.

### **- Updating the Model**

It goes without saying that the model will be progressively updated by the entity, in particular following legislative changes.

## **5-. CODE OF ETHICS**

The organisation has also adopted a Code of Ethics that all Recipients of the Organisational Model must comply with.

The rules contained in the Model are integrated with those of the Code of Ethics, although the former has a different objective from the latter in terms of the purposes it intends to pursue in implementing the provisions of the Decree.

In fact, it is specified that:

-. the Code of Ethics is an independent and generally applicable instrument adopted by the entity to express the principles of "business ethics" that the entity recognises as its own and to which all recipients must adhere;

-. the Model responds to specific requirements contained in the Decree, aimed at preventing the commission of crimes that may result in the attribution to the entity of administrative liability pursuant to Decree 231.

The Code of Ethics, which is fully referred to herein, is annexed to the Model.

A violation of the Code of Ethics will result in the same sanctions as those associated with a violation of this Model.

## **6. DISSEMINATION and ADVERTISING OF THE MODEL and THE CODE OF ETHICS**

### **- Dissemination of the Model and the Code of Ethics**

The entity shall ensure the dissemination of the Model and the Code of Ethics by the means it deems most appropriate and effective (for example: posting of the Model and the Code of Ethics in paper format on a notice board of the entity, delivery/sending of the Model in paper or electronic format to the recipients, in particular to the "Senior Executives", publication on the Internet by means to be determined, etc.).

The entity provides training on the contents of the Model, the Code of Ethics, and Decree 231.

In fact, in order to ensure that the Model is truly effective, its contents must be brought to the attention of the Recipients, who must also be aware that, from the moment the Model is adopted, any breach of any of the rules provided for in the Model will result in one of the penalties provided for therein.

**- Subjects outside the entity**

The entity shall undertake to promote and disseminate the Model and the Code of Ethics as widely as possible, including to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners, etc., in order to enforce the content of the Model also on the latter.

**7. THE SANCTION SYSTEM**

An essential point in the construction of an organisation and management model, pursuant to art. 6 of Decree 231, is the provision of an adequate sanction system for the violation of the provisions of the Model itself and of the Code of Ethics.

Given the seriousness of the consequences for the entity, non-compliance with the Model and the Code of Ethics and Decree 231 in the event of unlawful conduct by employees, managers, administrators and auditors constitutes a breach of the duties of care and loyalty and, in the most serious cases, damages the relationship of trust established with the entity.

Violations of the Model and of the Code of Ethics and Decree 231 will be subject to the disciplinary sanctions provided below, regardless of any criminal liability and the outcome of the related judgement.

It is understood that the procedures, provisions and guarantees provided for by the Law and the Employment Contract will be respected, as applicable, in matters of disciplinary measures.

**- Function, autonomy and principles of the sanction system.**

The sanction system aims to prevent and punish, from a contractual point of view, the commission of the administrative offences/crimes referred to in Decree 231.

The following are the recipients of the disciplinary system: (i) the members of the Board of Directors; (ii) the Directors; (iii) the Employees (iv) the members of the Board of Statutory Auditors.

The application of sanctions is independent of the opening and outcome of the criminal proceedings initiated by the Judicial Authority, if the conduct to be censored constitutes a relevant offence under Decree 231.

The entity illustrates below the principles that inspired the drafting of the sanction system in order to comply with Decree 231.

**Legality:** art. 6, paragraph 2, lett.e), of Decree 231 requires that the Model must include a disciplinary system capable of sanctioning failure to comply with the measures indicated in the Model itself; it is therefore the responsibility of the entity to prepare in advance a set of principles and rules of conduct to be included in the Model.

In accordance with the principle of legal certainty and with the aim of making the prohibited conduct immediately understandable, the main infringements are listed below:

- the commission or attempted commission of any of the offences provided for by law, which may give rise to liability on the part of the entity pursuant to Decree No. 231/01;



- conduct directed unequivocally at the commission of a crime referred to in Decree 231/01;
- . violation or circumvention of the provisions of the Model, of the Code of Ethics;
- . failure to cooperate with the Supervisory Body or its operational staff, through the adoption of omitting or reticent behaviours or in any case suitable to prevent or even only obstruct its control, assessment and verification functions;
- . failure or inadequate supervision of compliance with the requirements and procedures provided for in the Model and the Code of Ethics by the hierarchical superior of the same staff member, and/or breach of the obligation to report to the Supervisory Body any anomalies or non-compliance with the Model and the Code of Ethics, as well as any critical issues of which it becomes aware, concerning the performance of activities in risk areas by persons in charge thereof.

In assessing the seriousness of the infringement and, consequently, in determining the relevant sanctioning measure, the following criteria will be taken into account:

- the qualification and position held by the person responsible for the act;
- the magnitude of the fraud or the seriousness of the fault;
- the harmful or dangerous consequences produced by the unlawful conduct;
- the overall behaviour of the worker with particular regard, to the extent permitted by law, to the existence or otherwise of disciplinary precedents of the same;
- . any repetition of the fact.

In the subjective attribution of the violation, the violation due to non-compliance with specific procedural requirements, defined by laws, regulations, including the provisions of the Model and the Code of Ethics, will be considered "serious" misconduct.

The entity reserves the right to seek compensation for damages arising from the violation of the Model and the Code of Ethics by an Executive, employee, administrator, auditor, taking into account:

- the level of responsibility and autonomy of the perpetrator of the disciplinary offence;
- the existence of any previous disciplinary sanctions against the same person, unless two years have elapsed since the application of the disciplinary measure;
- the degree of intentionality of his behaviour;
- . the seriousness of the effects of the same, i.e. the level of risk to which the entity reasonably believes it has been exposed - pursuant to and for the purposes of Decree 231 - as a result of the censored conduct.

**Autonomy:** any criminal proceedings against employees will not affect the stability of the employment relationship (without prejudice to possible dismissal).

**Complementarity:** the disciplinary system provided for in the Model is complementary, and not an alternative to the disciplinary system established by the current NCBA and applicable to the different categories of employees working at the entity.

**Advertising:** the entity will ensure maximum and adequate knowledge and awareness of the Model, firstly by publishing it in a place accessible to all workers, and by providing all personnel with a copy of it, in paper or electronic format, or in the forms deemed most appropriate.

Adversarial principle: the guarantee of the adversarial principle is fulfilled, in addition to the prior publication of the model, by the prior written notification of the accusations in a specific, immediate and irrevocable manner.

Gradualness: disciplinary sanctions have been drawn up and will be applied according to the seriousness of the offence, taking into account all the circumstances, both objective and subjective, that have characterised the offending conduct and the magnitude of the damage to the protected asset of the entity.

Typicality: there must be correspondence between the charge and the underlying disciplinary charge.

Timeliness: the disciplinary procedure and the possible imposition of the sanction must take place within a reasonable and certain period of time from the opening of the procedure itself.

Presumption of serious misconduct: the violation of a principle or rule / protocol provided for in the Model constitutes a relative presumption of serious misconduct (art. 6, paragraph 2, lett.e of Decree 231).

Effectiveness and sanctionability of the attempted violation: in order to make the disciplinary system appropriate and, therefore, effective, the sanctionability is also provided for the mere conduct that exposes the entity to the risk of imposing one of the sanctions provided for the commission of one of the offences/crimes listed in Decree 231, as well as for the preliminary acts that led to the violation of the principles and rules / protocols contained in the Model.

#### **- The sanction system for employees.**

Compliance with the principles, rules and protocols of the Model, the Code of Ethics, Decree 231 and the Health and Safety Management System (OHSMS) shall constitute compliance by the employees with the obligations set forth in art. 2104, paragraph II, of the Italian Civil Code; the contents of the same Model constitute an essential and integral part of said obligations;

The violation by employees of the principles and rules /protocols of the Model, the Code of Ethics and the Occupational Health and Safety Management System (OHSMS) constitutes a disciplinary offence.

Violations will therefore be dealt with by the entity in a firm, prompt and immediate manner, through appropriate and proportionate disciplinary action, without prejudice to the possible criminal relevance of such conduct and the initiation of criminal proceedings in cases where they constitute a crime.

The system of sanctions developed by the company is based on the principles derived from the Workers' Statute, as well as in accordance with and in addition to the NCBA's applicable to the company's employees, i.e. the NCBA of the Wood, Cork, Furniture and Furnishings Industry and the NCBA of the Forest Workers.

In particular, the disciplinary measures that may be imposed are:

- verbal warning: this measure will be imposed and applied to employees who deviate only slightly from the principles and rules / protocols as well as any other provision provided for in this Model and the occupational health and safety management system (OHSMS).



- written warning: this measure will be imposed and applied to employees who do not comply with the principles and rules / protocols as well as any other provision provided for in this Model and the occupational health and safety management system (OHSMS).
- fine for a maximum of three (3) hours of normal remuneration: this measure will be imposed and applied to employees who, by failing to comply with the principles and rules/protocols, as well as any other provision provided for in this Model and in the occupational health and safety management system (OHSMS), have caused damage to the company/organisation or have exposed the latter to an objective situation of danger to the integrity of the assets and/or the activities of the organisation;
  - suspension from service for a period not exceeding five days: this measure will be imposed and applied to employees, who, even with omitting conduct, have behaved in a manner that is contrary to the provisions of the principles and rules /protocols as well as any other provision provided for by this Model and by the occupational health and safety management system (OHSMS), and is clearly directed towards the commission of an offence sanctioned by Decree 231.
  - disciplinary dismissal: this measure will be imposed and applied to employees, who, even with omitting conduct, have behaved in a way that is contrary to the provisions of the principles and rules /protocols as well as any other provision provided for by this Model and by the occupational health and safety management system (OHSMS) and who, by such conduct, may determine the concrete application of sanctions and/or disqualifications for the entity.

The entity will impose the above penalties in accordance with the procedural guarantees set out in the Workers' Statute, after the charge has been challenged, if requested, and after the employee has been heard in their defence, possibly with the assistance of a representative of the trade union to which they belong or to which they have given a mandate, five days after the accusation.

The investigation of infringements, the disciplinary procedure, the imposition and application of the sanction shall be the responsibility of those within the entity who have the relevant powers /proxies, without prejudice to the obligation to report the infringement to the Supervisory Body.

The severity of the breach of the Model, the Code of Ethics and the Occupational Health and Safety Management System (OHSMS) will determine the sanction.

The type and extent of each of the sanction will be imposed in relation to:

- the intentionality of the conduct and/or the degree of negligence, carelessness or recklessness, and with regard to the predictability of the harmful event;
- the general conduct of the employee and the presence or absence of previous disciplinary offences (recidivism), to the extent permitted by law;
- the duties of the employee;
- the position of the persons involved in the acts constituting the fault;
- the other particular circumstances accompanying the disciplinary infringement.

**- The sanction system for Executives (including future Executives).**

To date, Executives are covered by the relevant National Collective Agreement and by any individual contract.

In case of infringements by Executives of the principles and rules /protocols of the Model, the Code of Ethics and the Occupational Health and Safety Management System (OHSMS) that constitute a disciplinary offence, please refer to the previous paragraph. Any powers of attorney granted to the interested party may be revoked in the event of a dispute.

The entity will impose the aforementioned sanctions, in accordance with the procedural guarantees of the law after having contested the charge and, in case of request, after hearing the Executive in their defence, five days after the accusation.

**- Sanctions against members of the Administrative Body**

In case of violation of the principles and rules / protocols as well as any provision provided for by this Model and the Code of Ethics and Decree 231 by any member of the Administrative Body, the Supervisory Body shall promptly inform the entire Administrative Body, which shall take the most appropriate measures for the application of the appropriate legal measures.

The recipients of the information from the Supervisory Body may, in accordance with the provisions of the Articles of Association, take the appropriate measures, such as convening the Shareholders' Meeting, to adopt the most appropriate measures provided for by law, including the revocation of any power of attorney in the exercise of which the violation was committed and, in the most serious cases, the revocation of the mandate, without prejudice to any further action for damages. If the executive has an employment relationship with the company, they will also be subject to any relevant sanctions.

**- Sanctions against members of the Board of Statutory Auditors**

In case of violation of the principles and rules / protocols as well as any provision provided for by this Model and the Code of Ethics and Decree 231 by any member of the Board of Statutory Auditors, the Supervisory Body shall promptly inform the entire Board of Directors and the entire Board of Statutory Auditors, which shall take the most appropriate measures for the application of the appropriate legal measures.

The recipients of information from the Supervisory Body may take appropriate action in accordance with the provisions of the Articles of Association. The Board of Directors shall propose to the Shareholders' Meeting the measures to be taken in the event of infringements that constitute just cause for revocation, and shall provide for the other obligations provided for by law.

**- Sanctions against persons outside the entity.**

In case of violation of the principles and rules /protocols as well as any other provision provided for by this Model and the Code of Ethics and Decree 231 by suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. –, the individual actions, including the right to terminate the contract, will be activated.

The right of the entity to seek compensation in the event of actual damage suffered, such as the imposition of a sanction by the competent judicial authority as a result of the conduct remains unaffected.

## 8. THE SUPERVISORY BODY

### **Introduction**

Decree 231 provides that, following the commission of one of the offences/crimes listed therein, the entity may be exempted from liability if, in addition to having adopted and effectively implemented a Model, the governing body has delegated the task of monitoring compliance with the Model to a specific Supervisory Body (SB) with autonomous powers of initiative and control. Please note that:

- the Supervisory Body has autonomous powers of initiative and control, as required by law, to monitor compliance with the Model, but does not have powers of coercion or intervention to modify the structure of the entity or to impose sanctions on Executives and employees, Business partners, Corporate Bodies or third parties, as these powers are delegated to the competent Corporate Bodies or functions of the company. The Administrative Body is also responsible for the constant supervision of the work of the Supervisory Body.

### **- Composition and requirements of the Supervisory Body**

The entity has decided to set up a collegiate body consisting of three members with different competencies (legal, corporate/tax/accounting, occupational health and safety and environmental protection).

The Board of Directors of the entity appoints the individual members of the Supervisory Body by resolution and at the same time decides on their individual remuneration on an annual basis, also taking into account the different roles within the Supervisory Body (Chairman and members).

The term of office of the members of the Supervisory Body is three years from their appointment and is renewable.

In choosing the various members of the Supervisory Body, the entity must always take into account the following fundamental **subjective requirements** (also underlined by the Guidelines of Confindustria):

**Professionalism**: the members of the Supervisory Body must be individually in possession of instruments and techniques of a professional nature (usually and in particular: (i) legal, (ii) corporate/tax/accounting, (iii) in the field of occupational health/safety and protection of the environment, etc.) with which the Supervisory Body in its entirety should normally be equipped in order to carry out its activities in the best possible way.

**Autonomy and independence**: from the moment of its appointment, the Supervisory Body shall not be subject to any condition in the performance of any of its activities. The Supervisory Body is also placed at the highest hierarchical level, in order to avoid any form of subordination to the Administrative Body (which would undermine its independence and autonomy).

**Continuity of action:** the Supervisory Body must have continuity of action for the purpose of supervising compliance with the Model by the Recipients.

### **- Grounds for incompatibility**

The following are grounds for incompatibility for appointment as a member of the SB:

1-. being:

- a member of the Administrative Body and of the Board of Statutory Auditors, given that the violations of Decree 231 also concern the members of the two aforementioned Bodies;

- the Director General of the entity (*if already appointed or if appointed in the future*);

- a member of the auditing firm or an auditor appointed by the firm;

2-. related by marriage, affinity or consanguinity up to and including the 4th degree to members of the Board of Directors or the Board of Statutory Auditors of the entity, to managing directors of the Company (*if already appointed or if appointed in the future*) or to members of the auditing company or to auditors appointed by the auditing company;

3- convicted by final judgement to:

- prison sentences involving the disqualification, even temporary, from holding public offices or the temporary disqualification from holding executive offices of legal persons;

- prison sentences for having committed one of the offences/crimes referred to in Decree 231.

### **- Function and powers of the Supervisory Body**

#### **Function of the Supervisory Body**

The Supervisory Body is entrusted with the function of supervising:

- compliance with the Model by the Recipients (Executives – also in the future - and employees, members of the Corporate Bodies, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Commercial Partners – etc. -);

- the possibility of updating the Model, which will be communicated to the entity, if the need arises to adapt it to changed conditions, in particular of a legislative nature; the updating of the model will be the responsibility of the entity, and the modification of the model resulting from the update must be approved by the Administrative Body.

#### **Powers of the Supervisory Body**

The Supervisory Body shall have adequate financial resources for all needs necessary for the proper performance of its functions, on the basis of an annual budget approved by the Administrative Body.

In any case, the need to ensure the timely prevention of offences/crimes remains a priority and for this purpose, in the presence of exceptional and urgent situations, the Supervisory Body may commit resources beyond its spending powers, with the obligation to immediately inform the Administrative Body of the entity.

The activities of the Supervisory Body may be audited by any other body or structure of the entity.

The members of the Supervisory Body, as well as the subjects to which the Supervisory Body has recourse, for whatever reason, are obliged to maintain *confidentiality* with regard to all information of which they have become aware in the exercise of their functions or activities.

The Supervisory Body carries out its functions by promoting cooperation with the bodies and control functions existing in the entity.

The Supervisory Body shall have all the powers and investigative powers necessary to maintain direct and continuous contact with all the corporate functions, in particular to obtain documents and information, within the limits and in accordance with the law.

In carrying out its activities, the Supervisory Body may avail itself of the collaboration and support of other internal functions that may be necessary from time to time, as well as the specific professionalism of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners –etc.-.

### **- Reporting of the Supervisory Body to the top management.**

The Supervisory Body reports on the implementation of the Model and the emergence of any critical issues.

To this end, once the meetings have been held, some *reporting* lines are foreseen, whose periodic frequency is generally indicated below:

- immediate (if urgently necessary in specific cases): to the Chairman of the Board of Directors (or Sole Director if already in office or possibly appointed in the future) also informing the Chairman of the Board of Statutory Auditors;
- quarterly or four-monthly: the Supervisory Body may carry out checks during each quarter/four-month period and then inform the entity through a *report* to the Administrative Body on the activity carried out;
- six-monthly: through a *report* to the Administrative Body and the Board of Statutory Auditors on the activity carried out;
- annual: through a *report* to the Board of Directors and the Board of Statutory Auditors on the activity carried out.

### **- Information flows from the entity to the Supervisory Body: general information and specific mandatory information**

In order to facilitate the supervisory activity on the effectiveness and efficacy of the Model, the Supervisory Body is the recipient of all the reports and information deemed useful for this purpose.

The entity and all the Recipients of the Model are required to inform the Supervisory Body in a detailed and timely manner of any infringement or suspected infringement of the Model.

In particular, the Recipients are required to promptly transmit to the Supervisory Body information concerning:

- all those news and all documents that may have relevance in relation to the offences/crimes referred to in Decree 231;
- critical issues arising from the control activities carried out by the appointed officers of the entity;
- the measures and/or news coming from any Authority indicating that investigations are being carried out, even against unknown persons, for the offences / crimes referred to in Decree 231;



- internal and external communications regarding any case that may be linked to alleged crimes referred to in Decree 231 ((e.g.: disciplinary measures taken /implemented against Executives (also in the future) and employees));
- requests for legal assistance made by Executives (also in the future) or by employees against whom the Court is proceeding for offences/ crimes referred to in Decree 231;
- the committee of inquiry or internal reports/communications which have established responsibility for the alleged crimes referred to in Decree 231;
- information on the effective implementation of the Model at all corporate levels, with evidence of any penalties imposed in the context of disciplinary procedures carried out, or measures taken to initiate such procedures, and the reasons for them;

The Supervisory Body must also be informed of any other information that has come to the direct knowledge of the Executives (even in the future), employees and third parties concerning the commission of the offences/crimes referred to in Decree No. 231 or behaviour that does not comply with the model adopted.

The information must be made in writing and addressed to the Supervisory Body in the manner provided. The Supervisory Body assesses the reports received with discretion and responsibility.

To this end, the author of the report and/or the person responsible for the alleged violation can be heard.

#### **- Sending information to the Supervisory Body on changes in the corporate organisation**

The following information must also be promptly communicated to the Supervisory Body:

- information relating to organisational changes [e.g. changes to significant protocols, organisation charts, function charts, etc.];
- updates of the system of proxies and powers;
- any significant or atypical operations involved in the activities/risk areas identified in the Special Section;
- changes in situations at risk or potentially at risk;
- any communications from the Board of Statutory Auditors/ auditing firm regarding aspects that may indicate deficiencies in the internal control system;
- copy of all the minutes of the meetings of the Corporate Bodies (for example: of the Administrative Body, of the Board of Statutory Auditors, of the shareholders' meetings, etc.) but only in the part concerning matters provided for by Italian Legislative Decree 231/01;
  - copy of communications to any Supervisory Authorities (e.g.: Authority for the protection of personal data; etc.).

#### **- Collection and storage of information**

Each Report and the information contained in the Model will be kept in its entirety by the Supervisory Body (each member must have at least one copy) and by the entity (except for reports/information relating to privacy or similar reasons - see the "Reports - Whistleblowing" procedure: in this way, each report will always be available).

As a general rule, within the entity, access to documents is granted only and exclusively to the natural person(s) delegated by the Board of Directors: within the Company, unless otherwise notified by the Board of Directors, the natural person delegated by the Board of Directors is the Administrative Director or the CEO of the entity, or the usual interlocutor of the Board of Directors in the communications for the convening of the meetings of the Board of Directors, who, upon receipt of the reports, must place them in a special folder, the confidentiality of

which must be guaranteed by keeping it in a closed cabinet; by decision of the entity, the folder may also be kept by the Chairman of the Board of Directors.

All information and reports relating to so-called "whistleblowing" procedures are kept only by the Supervisory Body.

## 9-. REPORTING METHODS - WHISTLEBLOWING and SANCTIONS

The entity has adopted a "Reporting-Whistleblowing" procedure for reporting behaviour in violation of the Organisational Model, the Code of Ethics, and Decree 231.

On the website of the entity, in addition to the Organisation Model and the Code of Ethics, the aforementioned procedure and the corresponding reporting form are available, as well as the reporting methods.

Reports that are anonymous or based on factual inaccuracies and inconsistencies will not be considered.

Any Recipient of the Model (including the employee, the Executive, etc. ) who violates the measures set forth in the Model to protect any person (so-called "Whistleblower") who should report unlawful conduct or the employee who intentionally or through gross negligence makes reports that prove to be unfounded, will be subject to the sanctions set forth above in this Model.

The nature of the sanction will be commensurate with the seriousness of the offence and its recurrence (recidivism will also be taken into account when considering a possible dismissal).

## 10. INFORMATION and TRAINING

Even in the absence of a specific provision in Decree 231, the Guidelines for the Preparation of Models 231 state that communication to staff and their training are two fundamental requirements for the Model to function properly.

In fact, in order for the Model to have exempting efficacy, the entity ensures a correct disclosure of the contents and principles of the same both inside and outside its organisation.

The communication and training activity is diversified depending on the recipients.

In particular, staff training/information is provided at two different levels and for substantially different purposes:

- dissemination of the contents of Decree 231 to Senior Executives and to those involved in the exercise of activities identified as "sensitive" during the mapping phase, in order to empower and make stakeholders aware of the seriousness of the consequences deriving from unlawful conduct;
- dissemination to all personnel of the components that characterise the Model adopted by the entity (Supervisory Body, information flows to the SB, disciplinary system, etc.).

Each Recipient is required to: i) familiarise with the contents of the Model made available to them; ii) familiarise with the operating methods according to which their activity must be carried out.

Each Recipient is required to participate in the specific training activities that will be promoted by the entity.

Participation in the training programs is mandatory for all the Recipients of the training itself and is subject to documentation and archiving.



## **11. PRINCIPLES AND GENERAL RULES OF CONDUCT AND CONTROL SYSTEM**

### **PRINCIPLES OF CONDUCT**

In addition to the protocols that already exist in the entity (the contents of which are to be understood as fully referenced and rewritten in this Model, of which they are an integral part), as well as the specific principles and rules/protocols that will be identified in the Model and in the various sections of the Special Section, the Recipients of the Model must conform the conduct of their activity to the provisions of the Organisation Model; the Code of Ethics and the principles and general rules of conduct indicated below.

Each Recipient of the Model must comply with the following general principles and rules of conduct and must therefore:

- observe all laws and regulations in force, with particular attention to those relating to economic aspects of any kind, occupational health and safety and environment protection;
- the actions of the members of the Corporate Bodies, the Executives (including those appointed in the future), the employees, the suppliers, the external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, the Business partners, etc., must always and at all times be based on absolute compliance with national legislation, sectoral legislation and legislation developed and prepared in the European Union and in the countries in which the entity may operate, with this Model and the Company's Protocols: in no case may the pursuit of the interests of the members of the Corporate Bodies, Executives (including those appointed in the future), employees, external collaborators/consultants, suppliers and third parties acting in various capacities in the name of and on behalf of the entity, Business partners - etc., justify contrary conduct;
- establish and maintain relations with third parties and in particular with the Public Administration according to criteria of maximum fairness and transparency;
- act correctly, transparently and in accordance with the rules of law, regulations and generally accepted accounting principles, in all activities aimed at preparing the financial statements and other corporate communications, in order to provide shareholders, third parties, institutions and the public with truthful and accurate information on the economic, capital and financial situation of the Company;
- ensure the proper functioning of the entity and its corporate bodies, guaranteeing and facilitating all forms of control over corporate management and the free, informed and correct development of the shareholders' decisions;
- carry out correctly, promptly and in good faith all communications provided for by law and regulation to the Supervisory Authorities, without hindering in any way the performance of the functions exercised by them;
- use the financial resources of the entity exclusively in accordance with the management methods provided for by the internal rules and laws in force regarding financial transactions and the limitation of the use of cash;
- assess before each operation the possibility of current and/or potential conflicts of interest and ensure that the conflict is avoided a priori. By way of example only, the following is considered to be a conflict of interest : (i) conducting a transaction in a managerial capacity and have direct or indirect economic interests (through family members and relatives) in suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – who collaborate in the transaction; (ii) managing relations with suppliers, external collaborators/consultants and third parties acting in various capacities on behalf of the entity, Business partners - etc. (iii) accepting favours from third parties to favour them in

relations with the members of the Corporate Bodies, Executives (also in the future), employees, suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. -.

Anyone who finds themselves in a situation of conflict of interest must inform their direct superior, who, in addition to informing the Supervisory Body, must assess and activate the measures required to ensure that the transaction is carried out in accordance with normal market conditions despite the conflict of interest. In case of doubt or inability to resolve the conflict of interest, the transaction must be suspended;

- . avoid any form of violence and/or psychological, moral, sexual, racial harassment as well as any form of marginalization and psychological and/or moral damage.

In accordance with these principles, it is expressly forbidden to:

- . make or agree to make donations or promises of money, goods or other benefits of any kind to representatives of the Public Administration, public service or to third parties indicated by them or with whom they have direct or indirect relations of any kind (including NGOs or other research associations), in order to obtain undue advantages or benefits in violation of the law; in particular, no requests from representatives of the Public Administration may be received for the purposes of recruiting personnel for the entity or, in any case, the interest of the entity in recruiting or placing them with third parties; no requests may be received from the Public Administration concerning the identification of consultants, agents, distributors or Business partners to be used by the entity in the performance of its activities; no requests shall be considered for sponsorship, electoral contributions, privileged treatment from representatives or officials of the Public Administration, in particular when formulated on the occasion of specific business relationships or commercial transactions;

- offer money, goods, services and benefits of any kind, neither in the name and on behalf of the entity, nor to members of the Corporate bodies, officers (including future officers), employees, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, business partners - etc., nor in a personal capacity, to members of the corporate bodies, Executives (even in the future), employees, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the Company, business partners - etc. in order to promote and obtain favourable conditions in the conduct of business;

- solicit or accept money, goods, services or benefits of any kind for the entity or for the members of the Corporate Bodies, Executives (even in the future), employees, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc.

- .

The above applies in relations with people, companies or public and private bodies, in Italy and abroad.

Notwithstanding the foregoing prohibitions, gifts are permitted, i.e. gifts of modest value that can be interpreted as normal signs of courtesy or that are related to the performance of one's work and/or professional activity and that are provided for by the entity in its formal acts (protocols, management procedures);

- . select external collaborating consultants, agents or partners for reasons other than necessity, professionalism and cost-effectiveness, and grant them compensation that is not adequately justified in the context of the existing relationship and the actual value of the service provided;

- submit statements that are untrue or incomplete, or in any case mislead national or Community public bodies to obtain public disbursements, grants or subsidised loans;
- allocate sums received from national or Community public bodies by way of disbursements, contributions or financing for purposes other than those for which they were intended;
- engage in conduct which, through the concealment of documents or the use of other fraudulent means, materially impedes or, in any case, obstructs the performance of the control or audit of corporate management by the Board of Statutory Auditors;
- determine or influence the resolutions of the meeting, putting in place simulated or fraudulent acts aimed at altering the regular process of making a decision;
- disclose untruthful facts in external communications or, in any case, engage in conduct that hinders the exercise of control functions by the authorities; external communications must be conducted in compliance with laws and professional regulations.

No Recipient may disclose or use for their own benefit or that of third parties confidential information or information relating to the activities of the entity.

For the correct implementation of the general principles described above, the entity provides that:

- relations with the Public Administration are managed by subjects with special powers (proxies/powers of attorney);
- payments and receipts are managed exclusively by authorised entities according to the internal system of powers and within the framework of the procedures put in place to guarantee the transparency and traceability of transactions;
- the cash flows are managed with maximum traceability and in compliance with the provisions of the rules and regulations in force with particular reference to anti-money laundering, tax and corporate provisions;

Privacy is guaranteed in the cases provided for by the procedures approved with the Model.

## **THE CONTROL SYSTEM**

The control system adopted by the entity, also taking into account the Guidelines issued by Confindustria, must and must always be based on and respect:

- **(i) principles, (ii) rules, (iii) protocols, (iv) M.P.- Management Procedures, all of a general and/or specific nature, (v) guidelines, (vi) operating practices consolidated and known within the entity** (useful, but to be standardized as much as possible) that is a set of provisions suitable to provide operating methods for the proper performance of Sensitive Activities as well as the
- **segregation of tasks /activities** (within the framework of the regulation of the process, i.e. of the activities carried out by the various functions): therefore it must always be possible to identify (directly or indirectly) the activities carried out by the various functions and the distribution of the aforementioned activities among those who (i) start, (ii) decide/authorise, (iii) execute and complete and (iv) control (see also the next paragraph) the sensitive activity, in such a way that no one can independently manage the entire course of a process;
- **traceability for control also ex post of the activities carried out:** therefore there must always be evidence of the activities carried out, evidence that must be stored in

adequate documentary/computer media in order to allow ex post control of the decision/authorization process and execution of the activities: these paper/computer evidence must be duly archived and kept

all on the basis of an adequate level of formalisation with

- **proxies/powers of attorney related** to the assigned organisational responsibilities: therefore, organizational and managerial responsibilities must be assigned through proxies, powers of attorney or other corporate provisions clearly defined and known within the entity and also detectable in the Chamber of Commerce certificate of the entity; finally, the following must be guaranteed:

the "**information flows to the SB**", i.e. the elements of information relating to incidents of non-compliance with the Model and Decree 231 that must be sent immediately by the company to the Supervisory Body

## SPECIAL SECTION

### STRUCTURE OF THE SPECIAL SECTION

The Special Section consists of:

A- **the identification of the areas and related sensitive activities** of the entity that are considered at risk of the offences/crimes referred to in Decree 231;

B- **as many Sections as the current areas and related sensitive activities** of the entity that are considered at risk of offences/crimes in relation to the (macro) categories of offences/crimes taken into account by Decree 231 (and subsequent legislative additions thereto) indicated in the "Catalogue/List of offences/crimes" referred to in **Annex A** (Sections to which other Annexes also refer).

**In each Section, substantially the following are identified and referred to:**

- **any description of the Section and any definitions** and

**1.- the Areas and Sensitive Activities that are considered at risk of the offences/crimes referred to in Decree 231, i.e. those also indicated in 1-. "Mapping" and referred to in the specific Annex to the Model;**

**2.- principles – rules – protocols of a general nature** to be respected in relation to the individual category of offences/crimes relating to the individual Section in order to avoid the commission of the offences/crimes;

**3- principles - rules - protocols – specific management procedures to support any general ones referred to in the previous paragraph sub 2)** and to be respected in order to avoid the commission of offences/crimes : when reference is made in the text of each Section of the Model to a text contained in a specific Annex for the above-mentioned principles, rules, protocols - Management Procedures of a specific nature (e.g. for a specific M.P. - Management Procedure), the above-mentioned text shall be considered to be fully referenced and rewritten in this Model, of which it forms an integral part.

**The Recipients of the Model must comply with the principles, rules, protocols / M.P. Specific Management Procedures referred to** in the Annexes to the Model and in particular in the Annex to this Model called "TEXT of the Management Procedures" (M.P. - Specific Management Procedures to be complied with, also referred to in the Annex "LIST of specific Management Procedures), both if they are currently provided for in the aforementioned Annexes and adopted together with the Model - Annexes that are an integral part of the Model - and if they are approved (even with mere modification by the Bodies of the entity ) at a date subsequent to that of the adoption of the Model.

**Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

**4) the information flows from the entity to the SB.**

**In order to avoid an unnecessary repetition in each individual Section, it is specified that in each individual Section the following principles – general rules to be applied in relation to the sensitive areas and activities are to be understood as referring to in the individual Sections:**

Generally speaking:

**-. the organisation system of the entity must comply with the basic requirements of formalisation and clarity, communication:**

-. the entity has organisational tools (organisation charts, organisational communications, procedures, etc.) which, in addition to the knowability within the entity are based on the general principles of:

- segregation of activities: the entity shall provide for the segregation of duties (in particular with regard to the allocation of responsibilities, representation, definition of hierarchical lines and operational activities) and of activities in such a way that no person subject to the entity can independently manage the entire course of a process, in particular with regard to the decision/authorisation and execution phases of individual activities;
- traceability for control also ex post: the entity must provide traceability for the control also ex post of the decision/authorisation process and execution of the sensitive activity, also through appropriate documentary evidence;
- creation of a system of proxies and powers of attorney that must be characterised by "security" elements for the purpose of preventing illicit acts/so-called supposed crimes (traceability and evident definition of Sensitive Activities) and, at the same time, allow the efficient management of corporate activity.

"Proxy" means the internal act of assigning functions and tasks, reflected in the system of organisational communications.



"Power of attorney" means the unilateral legal transaction by which the company assigns powers of representation vis-à-vis third parties.

The holders of a function who require powers of representation in order to perform their duties shall be granted a "general functional power of attorney" with an appropriate scope and in accordance with the functions and management powers conferred on the holder by the "proxy".

The essential requirements of the system of proxies, for the purpose of effective prevention of offences/crimes are the following:

- All those who have relations with the PA on behalf of the entity must have formal power to do so;
- the proxies shall be linked to each management function, with its responsibilities and an appropriate position in the organisation chart, and shall be updated in the event of organisational changes;
- each proxy must specifically and unequivocally define the powers of the delegate;
- the delegated management powers and their implementation must be consistent with the objectives of the entity; - the delegate must have spending powers commensurate with the functions delegated to them.

The essential requirements of the system for the attribution of powers of attorney, for the purpose of effective prevention of offences/crimes, are the following:

- the functional general powers of attorney are conferred exclusively to subjects with internal proxy;
- the general powers of attorney describe the management powers conferred and are accompanied, where necessary, by a specific corporate communication setting out: the extension of the powers of representation and the numerical limits on expenditure, or
- the limits of assumptions for risk categories, which in any case require compliance with the constraints imposed by the budget approval processes and any additional budgets, through the processes for monitoring Sensitive Activities by different functions;
- the power of attorney may be granted to natural persons expressly named in the power of attorney itself, or to legal persons who will act through their own proxies appointed within the same power of attorney, with similar powers;
- the special powers of attorney must establish in detail the scope of operation and powers of the attorney.

Therefore, with regard to authorisation and signatory powers, the entity must provide for authorisation and signatory powers that are consistent with the organisational and management responsibilities assigned within the entity (including, where appropriate, the indication of thresholds for the authorisation of expenditure) and that are clearly defined and known within the entity.

With regard to the control system, the company must provide for line controls, which are carried out directly as part of the management of each process, and for preventive, contextual and final controls, which are carried out by the functions responsible for them;

As far as training is concerned, the entity must provide training to subjects who, for various reasons, deal with sensitive areas / activities.

The above principles apply in relation to the prevention of all offences/crimes considered in this Model and its Special Sections.

**A) THE SENSITIVE AREAS/ACTIVITIES OF THE ENTITY THAT ARE CONSIDERED TO BE AT RISK OF COMMITTING THE OFFENCES/CRIMES REFERRED TO IN DECREE 231**

For the identification of the offences and crimes referred to in Decree 231 and subsequent amendments, please refer expressly to Annex A to this Organisational Model called "Catalogue – List of Offences/Crimes (O.C.)" and in particular to the first, second and third columns of the "Catalogue – List of Offences/Crimes " (and the "Mapping" file annexed to the Model ) which identify and describe :

- **the reference regulation pursuant to Decree 231 of the administrative offence resulting from a crime - see the first column of the "Catalogue - List of Offences/Crimes"(O.C.);**
- **the administrative offence (i.e. the "macro-category" of offences – see second column of the "Catalogue – List of Offences/Crimes "-(O.C.)**
- **individual offences (linked to the aforementioned "macro-category" of offences – see third column of the "Catalogue – List of Offences/Crimes "-(O.C.)**

**Within the aforementioned (macro) categories of offences/crimes referred to in Decree 231/01** (indicated in the "Catalogue / List of Offences/Crimes " referred to in Annex A to this Model, **the commission of the offences/crimes referred to in Decree 231/01 and the risk relating to the commission of offences/crimes appears to be for this entity:**

- **for certain macro-categories: conceivable;**
- **for other macro-categories: only abstractly conceivable and the risk unlikely or very low; given the particular seriousness of the offences/crimes, the entity considers it important to include in certain sections of the Model - and to recognise this in the text of this Model - a set of principles, rules/ protocols of a general nature that all Recipients must take into account in the context of their activities.**
- **for other macro-categories: not at all conceivable or non-existent: in this case no specific Section is foreseen and, at least for the moment, it is not considered appropriate to identify specific principles – rules of conduct – protocols.**

**B) INDIVIDUAL SECTIONS of the SPECIAL SECTION**

**The individual Sections identified below are specular:**

**-. to the OFFENCES referred to in column B (i.e. the "MACRO-CATEGORY" of offences) as well as -. to the OFFENCES referred to in column C (INDIVIDUAL OFFENCES relating to the single "macro-category" of offences) of the "Mapping" Excel file (as well as Annex A "Catalogue-List of Offences/Crimes") which constitute two Annexes to this Model of which they are an integral part.**

Therefore, for the sake of simplicity, **the following Sections are written in the same order (as a "macro-category" of offences) as the aforementioned "Mapping" file (as well as the "Catalogue-List of Offences/Crimes as well as Decree 231** and **at the beginning of each individual Section the administrative offence is indicated (i.e. the "macro-category" of offences – see second column of**



**the "Catalogue – List of Offences/Crimes ") examined in the individual Section of the Model and referred to in the individual offences/crimes relating to the same Section of the Model**

**Notice that**

**-. the text of the Model shows the Sections that were not drafted due to the non-existent risk;**

**-. in view of the typical activities carried out by the entity, the commission of certain offences/crimes is only conceivable in the abstract and the risk is unlikely or very low; moreover, in view of the particular seriousness of the offences/crimes, the entity nevertheless considers it important to include in certain Sections on the Model (acknowledging this in the text of this Model) a set of principles, rules/ protocols of a general nature provided for in Paragraph 2 of the Section, which all Recipients must take into account in the context of their activities.**

**The individual Sections of the Special Section of the Model begin below.**

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- OFFENCES/CRIMES SECTION concerning:

**OFFENCES AGAINST THE PUBLIC ADMINISTRATION AND PROPERTY**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of offences/crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

**-. the reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes" -. the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/ Crimes" -. individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue – List of Offences/Crimes".**

**SECTION DESCRIPTION AND DEFINITIONS**

This Section covers crimes against the Public Administration

In order to ensure a correct understanding of this Special Section by all the Recipients of this Model, a series of definitions concerning the concept of Public Administration are given below.

**- Public administration bodies**

For the purposes of criminal law, a "Public Administration body" is generally considered to be any legal entity that acts in the public interest and performs legislative, judicial or administrative activities by virtue of public law and authoritative acts.

Although there is no definition of Public Administration in the Italian Criminal Code, based on what is stated in the Italian Ministerial Report to the Code itself and in relation to the offences/crimes provided for therein, those entities that carry out "all the activities of the State and other public entities" are considered to be part of the Public Administration.

In an attempt to formulate a preliminary classification of legal entities belonging to this category, it is possible to refer, lastly, to art. 1, paragraph 2 of Italian Legislative Decree 165/2001 on employment in the public administrations, which defines all the State administrations as public administrations.

By way of example, the following entities or categories of entities may be identified as subjects of Public Administration:

1. institutions and schools of all levels and educational institutions;
2. state bodies and administrations with autonomous legal system, such as:
  - 2.1. Ministries;
  - 2.2. House of Representatives and Senate;
  - 2.3. Department of Community Policies;
  - 2.4. Competition and Market Authority;
  - 2.5. Electricity and Gas Authority;
  - 2.6. Authority for Communications;
  - 2.7. Bank of Italy;
  - 2.8. Consob (Italian Securities and Exchange Commission);
  - 2.9. Authority for the protection of personal data;
  - 2.10. Revenue Agency;
  - 2.11. ISVAP: Institute for the Supervision of Private and Collective Interest Insurance;
3. Territorial entities such as Regions, Municipalities, Provinces or former Provinces
4. Mountain communities, and their consortia and associations;
5. Chambers of Commerce, Industry, Crafts and Agriculture, and their associations;
6. all national, regional and local non-economic public bodies, such as: INPS, INAIL, ISTAT, etc.

Private-law entities, which are providers of public services, and companies, which are majority-owned by a public body, are also considered, according to the most recent case law, to be public bodies.

Without prejudice to the purely exemplary nature of the public bodies listed above, it should be noted that not all natural persons acting in the field of and in relation to the aforementioned bodies are subjects against whom (or by virtue of whom) criminal proceedings may be brought pursuant to Legislative Decree No. 196/2003. 231/2001.

In particular, "Public Officials" and "Representatives of public services" are considered relevant for this purpose.

#### **- Public Officials**

Pursuant to art. 357, first paragraph, of the Italian Criminal Code, *for the purposes of criminal law* "a public official " is any person who exercises" a public legislative, judicial or administrative function".

**- Representatives of public service**

The definition of the category of "Representatives of public services" is referred to in art. 358 of the Criminal Code, which states that a *"Representative of public services is any person who, for whatever reason, provides a public service. Public service is to be understood as an activity regulated in the same forms as the public function, but characterised by the absence of the powers typical of the latter, and with the exclusion of the performance of simple tasks of order and the provision of purely material work."*

**1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

**1.A - AREAS AT RISK**

- Administration / IT (for telematic connections) and other areas that have a relationship with the P.A. for the preparation, transmission - also electronically - of documents/communications for the issuance/renewal of authorisations, licences, concessions or accreditations by the P.A;
- Administration / IT (for telematic connections) and other areas that have a relationship with the P.A. for the preparation, transmission - also electronically - of documents/communications for obtaining contributions, grants and public funding;
- Administration and delegates/officers who, in the case of inspections, have relationships with public bodies, public officials or persons in charge of public services

**1.B - SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: Request for the issue/renewal of authorisations, licences, concessions or accreditations by the P.A. or the EU

S/A: Request for subsidies, grants and public funding;

S/A: Relationships with the P.A. and public officials or persons in charge of public service in the event of inspections;

S/A: Management of purchases and selection of suppliers (excluding consultancies)

S/A: Management for the assignment of consultancies

S/A: Sales Management

S/A: Management of collections and payments / cash flows

S/A: Cash / bank management (reconciliation)

S/A: Expense Reimbursement Management

S/A: Management of the selection and recruitment of human resources;

S/A: Management of selection and agreements with agents,

distributors, intermediaries and business brokers; S/A:

Management of complimentary items– gifts or other donations, representation expenses and sponsorships;

S/A: Litigation management.

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- . engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;  
 - . participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes provided for by Decree 231 and related to this Section; - . engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- submitting untruthful declarations to national and foreign public entities in order to obtain authorisations, licenses, concessions, accreditations and administrative measures of any kind;
- submitting untruthful declarations to national or foreign public entities in order to obtain contributions, subsidies, financing of various kinds;
- . putting in place artifice and/or deception, such as to mislead and cause damage to national or foreign public entities to make an unfair profit;
- engaging in acts or conduct that are or may be interpreted as practices or acts of corruption, bribery, improper inducement to give or promise benefits, undue advantage, collusion, requesting, directly or through third parties, privileges for oneself or for others, relevant to the commission of the offences referred to in Decree 231;
- . exerting undue pressure or solicitation on subjects belonging to the Public Administration in view of carrying out activities related to the office;
- . engaging in any conduct that favours any situation of conflict of interest with the Public Administration in relation to the provisions of the alleged crime;
- . concluding consultancy contracts with persons belonging to the Public Administration or their relatives, which may undermine the impartiality and good performance of the Public Administration itself;
- . paying and/or offering and/or asking third parties to pay and/or donate money or other benefits to representatives of political forces and/or interest groups or their family members in

order to promote or favour the interests of the entity, including as a result of unlawful pressure;

- making cash donations to Italian or foreign public officials;
- offering gifts or free services outside the provisions of the company's practices/protocols; in particular, the representatives of the P.A. or their family members may not be offered, either directly or indirectly, any form of gift or free service which may in any way appear to be related to the entity's activities or to be intended to influence the independence of judgement or to secure any advantage for the entity; even in countries where offering gifts as a gesture of courtesy is common practice, such gifts must be of an appropriate nature and not contrary to the provisions of the law and must in no case be interpreted as a request for favours in return;
- granting advantages of any kind in favour of representatives of the Italian or foreign Public Administration who may determine the same consequences as those provided for in the previous paragraph;
- performing services and recognising remuneration in favour of the Collaborators, which cannot be adequately justified within the framework of the contractual relationship established with them;
- pay suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – fees that do not find adequate justification in relation to the nature of activity to be carried out and the current practice in the sector of activity concerned;
- resorting to means of payment not provided for in the protocols of the entity or those indicated in the Model, without the prior authorization of the Department Manager;
- circumventing the above prohibitions by resorting to other forms of assistance and/or contributions which, in whatever form and/or description (by way of example only: gifts, sponsorship, donations, advice, advertising which, in terms of amount and protocol, do not comply with the provisions of the Model), instead serve the same prohibited purposes;
- allocating sums received from national or Community public bodies by way of disbursements, contributions or financing for purposes other than those for which they were intended;
- committing fraud in the execution of supply contracts;
- helping to commit embezzlement
- contributing to an abuse of office

### **The Recipients of the Model must**

#### **comply with the following rules:**

- declarations made to national or foreign public bodies for:
  - issuance/renewal of authorisations/licences of any kind;
  - obtaining loans, subsidies, disbursements of various kinds;
  - verifications, inspections or surveys
 must contain absolutely truthful elements and must be authorised by persons with appropriate powers;
- in case of obtaining loans, subsidies and/or disbursements of various kinds, a special report must be kept on the use of the loan/subsidy/disbursements obtained;
- the management of sensitive activities must be carried out exclusively by the competent areas/functions of the entity;

- relationships with subjects of the Public Administration must be managed exclusively by appropriately identified persons and, if necessary, with suitable powers and proxies;
  - all those who have material relations with the Public Administration on behalf of the entity must be authorised to do so by the entity itself (consisting of the formal granting of powers of attorney/proxies);
  - all employees of the entity must scrupulously comply with and respect any limits provided for in the powers of attorney/proxies conferred by the entity;
  - the proxies shall be linked to each management function, with its responsibilities and an appropriate position in the organisation chart, and shall be updated in the event of organisational changes;
  - each proxy must define in a specific and unambiguous way the powers of the delegate as well as the subject (body or individual) to whom the delegate reports hierarchically;
  - the management powers assigned to the proxies and their implementation must be consistent with the objectives of the entity;
  - the delegate's spending powers must be commensurate with the functions delegated;
  - relations with subjects of the Public Administration must be conducted in absolute compliance with the laws, the regulations in force, the principles of loyalty and fairness, as well as the principles contained in the Model;
  - the persons who exercise a function of control and supervision over those who work with the Public Administration must carefully monitor the activities of their subordinates using the most appropriate methods and immediately report any situations of irregularity to the Supervisory Body;
  - the assignments conferred to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be drawn up in writing, specifying the remuneration, the details of the service to be rendered and the results of the activity carried out;
  - no payment that is not adequately documented and approved can be made;
  - the entity must respect the principles of transparency when making decisions that have a direct impact on shareholders and third parties;
  - it is mandatory to record and document the relationships between the individual areas/functions of the entity and the subjects belonging to the Public Administration.
- In the case of involvement of third parties such as, for example, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners -ecc.- or agents/distributors/intermediaries/business brokers in the context of sensitive activities, the following rules must also be respected:
- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – or agents/distributors/intermediaries/business brokers must be made on the basis of criteria of seriousness and competence of the third party and the choice must be made on the basis of a correct decision-making process;
  - suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – or agents/distributors/intermediaries/business brokers must read the Model and undertake to comply with the provisions set out in specific clauses inserted in the contract concluded between them and the Company, which provide for the termination of the aforementioned contract in the event of non-compliance;
  - contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. – or agents/distributors/intermediaries/business brokers must be defined in writing, highlighting all



the conditions underlying them, as well as the declaration of commitment to respect the Model and the consequences in the event of non-compliance;

- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - or agents/distributors/intermediaries/business brokers must be proposed, verified and approved by the officers of the entity with the appropriate powers;
- the activity provided by suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - or agents/distributors/intermediaries/business brokers within the sensitive areas/activities, must be duly documented and, in any case, the area/function that has made use of their work must verify the effectiveness of the service before paying their fee;
- the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. - of various types or agents/distributors/intermediaries/business brokers must take place on the basis of a list of the activities carried out, which allows assessing the conformity of the fees against the value of the service rendered.

### *3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**



#### 4. INFORMATION FLOWS TO THE SB

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
  - \* proposed changes to the procedures/protocols for which they are responsible.
  - \* with reference to the management of relationships with public bodies, provide information on:
    - particularly relevant situations that have given rise to findings/requests for feedback from public bodies, in relation to communications made by the entity, detailing:
      - the public body;
      - the corporate structure involved;
      - the subject of the communication;
      - the date of the communication;
      - the type of finding/feedback requested by the public body;
    - particularly relevant situations, in relation to the inspections/controls of public bodies in progress, detailing:
      - the public body;
      - the date of the inspection/control;
      - the subject of the inspection/control;
      - the reference company structure
- for inspection/control;
- the results/requirements.
- with reference to any other type of relationship with representatives of the Public Administration or the EU:
    - critical issues that have arisen during the process, such as non-compliance with obligations and the reasons for this; findings made during inspections and the sanctions imposed on the organisation as a result; unlawful demands made of staff by Public Administration or EU officials, etc.;
    - gifts and donations from which public entities or persons in charge of public service have benefited;
    - any new risky activities and/or any changes to existing risky activities for which they are responsible.
  - with reference to the purchase of professional services, report information about contracts that are significantly higher than the market average.

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- OFFENCES/CRIMES SECTION concerning:

COMPUTER CRIMES AND UNLAWFUL DATA PROCESSING

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

**-. the reference standard pursuant to Decree 231 of the administrative liability due to crimes: see first column of the "Catalogue-List of Offences/Crimes" -. the single administrative offence (i.e. the single "macro-category" of offences): see second column of the "Catalogue-List of Offences/Crimes"-. individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes".**

## **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers cybercrime

### ***1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES***

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

IT and other areas that use IT tools (such as: PC/tablet)

#### **1.B – SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: Management of computer media

S/A: Access to computer systems

S/A: Use of the Internet

S/A: Creation of new e-mail accounts and Management of the user profile

S/A: Management of the relationship with employees

S/A: Management of the relationship with third parties

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organizational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- unlawfully accessing a computer or telematic system protected by security measures;
  - unlawfully holding and disseminating computer or telematic system access codes;
  - unlawfully intercepting, preventing or interrupting computer communications;
  - installing equipment to unlawfully intercept, prevent or interrupt computer communications;
  - damaging information, data and computer programs;
  - damaging information, data and computer programs used by the State or public bodies;
  - damaging computer or telematic systems of public utility;
  - disclosing the information allocated for accessing and using computer resources, databases and other systems;
  - behaving in such a way as to cause danger to the network of the entity, as well as to the confidentiality and integrity of the data contained therein;
  - taking action to bypass the protections applied to the entity's information systems;
  - changing the settings configured by the Information Systems Manager on each Personal Computer;
  - introducing computers, peripheral devices, other software equipment into the company, without the prior written authorisation from the IT Systems Manager
- Informativi;
- installing any program, even if related to the activity of the entity, without having first consulted the IT Systems Manager;

- acquiring, possessing, or using software and/or hardware tools that may be used to assess or compromise the security of computer or telematic systems (systems to identify passwords, identify vulnerabilities, decrypt encrypted files, intercept traffic in transit, etc.);
- obtaining the access credentials to the corporate IT or telematic systems of customers or third parties through methods or procedures other than those authorised by the entity for such purposes;
- disclosing, transferring or sharing credentials relating to access to the company systems and network of customers or third parties;
- using alternative connections to those made available by the entity for the performance of the work activity;
- using the corporate e-mail boxes for participation in debates, forums or mailing lists, unless expressly authorised in advance;
- accessing in an unauthorised manner the information systems of third parties, or attempting in any way to alter their operation in order to obtain and/or modify, without entitlement, data, programs or information;
- carrying out tests or attempts to compromise the security controls of the IT or telematic systems of customers or third parties;
- exploiting any vulnerabilities or inadequacies of the security measures of the IT or telematic systems of customers or third parties in order to obtain access to resources or information other than those to which you would be entitled to access, even if such intrusion does not cause damage to other programs or systems;
- tampering with, stealing or destroying corporate, customer or third party IT assets, including archives, data and programs or parts thereof;
- falsifying, disguising or substituting one's identity or sending e-mails with false information or containing viruses or other programs designed to damage or intercept data.

For the implementation of the aforementioned prohibitions, **the Recipients of the Model must comply with the following rules:**

- the entity's information systems must be used exclusively for professional purposes, i.e. relating to the work of the person accessing them. Access for other purposes may only take place if it is strictly necessary and on an occasional basis only. Access to services for recreational purposes is absolutely prohibited;
- access may only be made using the identification codes allocated to each user and the password which the user must keep secret and change periodically;
- each user must behave in such a way as to reduce the risk of the entity's computer system being attacked by viruses or other aggressive software. In particular, the user is expressly requested to check that the anti-virus software installed is working properly and to update it regularly;
- the individual user must activate any measures deemed necessary for the protection of the system (for example by locking the PC when leaving their station) in order to prevent fraudulent access by third parties;
- the Personal Computer must be turned off every night before leaving the offices or in case of prolonged absences from the office;
- the truthfulness of all the information and data contained in public or private documents with probative value (by way of example, public deeds, certificates, private deeds, etc.) must be guaranteed.

In the case of involvement of third parties such as, for example, suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - in the context of sensitive activities, **the following rules must also be respected:**

- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - shall be based on

criteria of professionalism and competence of the professional/collaborator and the assignment of tasks shall be based on a decision-making process that ensures the segregation of duties and responsibilities;

- suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. - must read the Model and undertake to comply with the provisions set out in specific clauses, inserted/added to the contract stipulated between them and the entity, which provide for the termination of said contract in the event of non-compliance;
- contracts with suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - must be defined in writing, highlighting all the conditions on which they are based, as well as the declaration of commitment to comply with the Model and consequences in case of violation;
- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. - must be proposed, verified by the competent function and approved by the officers of the entity with the appropriate signatory powers;
- the activities of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - must be duly documented and, in any case, the function that has used their work must certify in writing the effectiveness of the service before paying the related fees;
- the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. - must be made on the basis of an analytical list of the activities carried out, which allows assessing the conformity of the fees to the value of the service rendered.

### *3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may**

**(or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### *4. INFORMATION FLOWS TO THE SB*

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.



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- OFFENCES/CRIMES SECTION concerning:

ORGANISED CRIME

**In view of the typical activities carried out by the entity, the commission of the offences/crimes referred to in this Section is only conceivable in the abstract and the risk is unlikely; furthermore; given the particular seriousness of the offences/crimes, the entity considers it important to provide, in the following Paragraph 2, a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences: see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes".**

#### SECTION DESCRIPTION AND DEFINITIONS

This Section covers organized crime offences as identified by Decree 231.

The relevant requirements apply to all Recipients including Executives, Employees and Collaborators of the entity who, for any reason, participate in and/or manage the reference processes and/or related information.

Furthermore, they apply to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners - etc.

In fact, according to Decree 231, an entity is responsible for crimes committed in its interest or to its advantage:

- by *"...persons who hold functions of representation, administration or management of the entity or its organisational unit with financial and functional autonomy as well as by persons who exercise, even de facto, the management and control of the entity itself"* (so-called Senior Executives

; art. 5, paragraph 1, lett. a), of Decree 231);

- by *"...persons subject to the management or supervision of one of the Senior Executives"* (so-called Subjects subject to the management of others; art. 5, paragraph 1, lett. b), of Decree 231).

By virtue of an express legal provision (art. 5, paragraph 2, of Decree No. 231), the entity is not liable if the aforementioned persons acted in their own interest or in the interest of third parties.

Pursuant to Decree 231, the entity is liable to penalties and disqualification for offences related to organised crime, in so far as the entity itself derives any benefit or advantage from such offences.

In view of the particularly serious nature of the offences in question, the entity shall draw the attention of the Recipients of the Model to the provisions of the various regulations on the subject, the text of which is given and referred to in Appendix A "Catalogue/List of offences".

## **1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

Theoretically: all

### **1.B – SENSITIVE ACTIVITIES**

Below are the main **"S/A" Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk.

S/A: Theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes referred to in Decree 231 and related to this Section;

- . engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

### 3. *PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

#### **Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### 4. *INFORMATION FLOWS TO THE SB*

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:

EMBEZZLEMENT, BRIBERY, UNDUE INDUCEMENT TO GIVE OR PROMISE BENEFITS, CORRUPTION, ABUSE OF OFFICE

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **the reference standard pursuant to Decree 231 of the administrative offence resulting from a crime see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### SECTION DESCRIPTION AND DEFINITIONS

For the description of the offences of this section, please refer to Appendix A "Catalogue - List of offences": these are offences related to those of the Public Administration of the aforementioned section to which reference is made.

#### 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

##### 1.A - AREAS AT RISK

Theoretically: all / Please refer to the Section Offences against the Public Administration

##### 1.B – SENSITIVE ACTIVITIES

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: Theoretically: all / Please refer to the Section Offences/Crimes against the Public Administration.

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes referred to in Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- engaging in any conduct related to this section and to the conduct described in the section "Offences against the Public Administration" above, to which reference is made.

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.



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- OFFENCES/CRIMES SECTION concerning:

**CRIMES OF COUNTERFEITING IDENTIFICATION INSTRUMENTS:**

- **COUNTERFEITING**, ALTERATION OR USE OF TRADEMARKS OR DISTINCTIVE SIGNS OR OF PATENTS, DESIGNS OR INDUSTRIAL MODELS
- INTRODUCTION INTO THE STATE AND TRADE IN PRODUCTS BEARING FALSE SIGNS

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes"**;
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

**SECTION DESCRIPTION AND DEFINITIONS**

In the Section on offences relating to the counterfeiting of identification instruments, the following cases are considered in relation to the activity of the entity:

- .counterfeiting, alteration or use of trademarks or distinctive signs or of patents, industrial designs or models
- . introduction into the State and trade in products bearing false signs

**1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

**1.A - AREAS AT RISK**

- Purchase and sale of goods and services
- Production, trading and marketing
- Logistics

## **1.B – SENSITIVE ACTIVITIES**

Below are the main **"S/A" Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk.

S/A: Various procedures for the protection of the trademark or distinctive sign (including domain names)

S/A: Various activities relating to the protection of patents, industrial designs and models

S/A: Trading / marketing management

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## ***2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE***

**The Recipients of this Model are generally prohibited from:**

**- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;**

- participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes referred to in Decree 231 and related to this Section;

- engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- being aware of the existence of industrial property rights, counterfeiting or altering or using national or foreign trademarks or distinctive signs or patents, designs or industrial models.

- introducing into the State and trading in products bearing false signs

**The Recipients of the Model must comply with the following rules:**

- prior to the registration of any trade mark, distinctive sign (including domain names), patent, model or design, whether in the domestic market or abroad, the entity must ensure that they have not already been registered by third parties, whether in the country or abroad;

- obtain a regular licence agreement for the use of any trademark or distinctive sign (including domain names) or patent or model or design (whether domestic or foreign) used by the entity and of which it is not the owner;

- not to use any kind of trademark or distinctive sign (including domain names) or patent or model or design (both domestic and foreign) of which the entity is not the owner and for which no regular licence has been granted;

- not to manufacture or market products with a trademark or distinctive sign (including domain names) or patent or model or design (both national and foreign) of which the entity is not the owner and for which no regular licence has been granted

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

\* news/information that may affect the application or

infringement of this Model;

\* the following minimum information:

-. proposed changes to the procedures/protocols for which they are responsible.

-. any new activity at risk and/or any changes to existing

activities at risk falling within their competence;

- . any disputes and/or claims also of third parties with respect

to:

- . counterfeiting, alteration or use of trademarks or distinctive signs  
or of patents, designs or industrial models - . introduction into the  
State and trade in products bearing false signs by the entity.

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- OFFENCES/CRIMES SECTION concerning:

CRIMES AGAINST INDUSTRY AND TRADE

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence** (i.e. the single "macro-category" of offences): **see the second column of the "Catalogue-List of Offences/Crimes"**;
- **individual offences** (linked to the aforementioned single "macro-category" of offences): **see the third column of the "Catalogue - List of Offences/Crimes"**

## SECTION DESCRIPTION AND DEFINITIONS

This Section deals with offences against industry and trade.

In view of the nature of the entity's activities, it should be noted that the Model takes into account, in particular, the following offences - . fraud against domestic industries - art. 514 of the I.C.C.

- . fraud in trade - art. 515 of the I.C.C.

- . sale of industrial products bearing false signs – Article 517 of the I.C.C.

- . manufacture and trade of goods made by usurping industrial property titles - Art. 517 ter of the I.C.C.

Since the following crimes must be committed with threat, violence, fraudulent means: - disruption of the freedom of industry or trade- Art. 513 of the I.C.C. - illicit competition with threat or violence - Art. 513 bis of the I.C.C.

### ***1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES***

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of

Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

- . Purchase and sale of goods and services
- . Production, trading and marketing
- . Logistics

### **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: management of activities relating to the protection of the trademark or distinctive sign (including domain names)

S/A: management of activities relating to the protection of patents, designs or industrial models

S/A: management of trading/marketing activities

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

### **The Recipients of this Model are generally prohibited from:**

- . engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- . participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Legislative Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**



- using violence through fraudulent means to hinder or disrupt industrial or commercial activities;
- using violence or threats as part of unfair competition in the exercise of commercial, industrial or productive activities;
- selling or releasing industrial products with counterfeit or altered names, trademarks or distinctive signs, both in the national and international market;
- delivering one movable item for another, or a movable item by origin, place of origin, quality, or quantity that is different from that guaranteed or stipulated in the course of commercial business activities, or in a shop open to the public;
- selling or releasing original works or industrial products with distinguishing names, brands, or signs, national or foreign, deceitfully misleading the buyer with regard to the origin, place of origin, or quality of the work or product;
- being aware of the existence of the industrial property title, manufacturing or using at industrial level objects or other goods made by usurping an industrial property title or holding, selling to consumers or putting the aforementioned goods into circulation.

**The Recipients of the Model must comply with the following rules:**

- the Recipients must always engage in correct conduct in the context of industrial or commercial activities;
  - the Recipients must promptly, correctly and in good faith make all communications required by the entity to the departments responsible for managing trademarks, patents or models or drawings;
  - the Recipients must carry out quality checks on both the goods produced and those to be sold;
  - The Recipients must comply with the rules in force within the entity relating to the control of the supply chain;
  - The Recipients must comply with the rules in force regarding the control of products and raw materials purchased from third parties and intended for processing.
- In the case of the involvement of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and/or on behalf of the entity within the sensitive area/activity, the Recipients must also comply with the following rules:
- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and/or on behalf of the entity must be based on criteria of seriousness and competence of the professional/collaborator and the assignment of tasks must take place on the basis of a decision-making process that guarantees the separation (segregation) of tasks and responsibilities;
  - suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity must read the Model and undertake to comply with the provisions set out in specific clauses, inserted/added to the contract stipulated between them and the entity, which provide for the termination of said contract in the event of non-compliance;
  - contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and/or on behalf of the company must be defined in writing,

highlighting all underlying conditions, the commitment to comply with the Model and the consequences of non-compliance;

- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and/or on behalf of the entity must be proposed, reviewed and approved by the duly authorised officers of the entity;
- the activities of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - must be duly documented and, in any case, the function/area that has used their work must certify in writing the effectiveness of the service before paying the related fees;
- the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - must be made on the basis of an analytical list of the activities carried out, which allows assessing the conformity of the fees to the value of the service rendered.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

#### **Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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OFFENCES/CRIMES SECTION concerning:  
**CORPORATE OFFENCES together with**

OFFENCES/CRIMES SECTION concerning:

CORRUPTION BETWEEN PRIVATE INDIVIDUALS and INSTIGATION TO CORRUPTION BETWEEN PRIVATE INDIVIDUALS

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- OFFENCES/CRIMES SECTION concerning:

- CORPORATE OFFENCES

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes"**;
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

## SECTION DESCRIPTION AND DEFINITIONS

This Section covers corporate offences.

### *1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES*

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

## **1.A - AREAS AT RISK**

The areas at risk [relating to the activities of: directors, statutory auditors, audit firms/auditors (already appointed or to be appointed), partners of liquidators and administrative duties in corporate matters] are those relating to:

- preparation of corporate communications regarding the economic, equity and financial situation of the entity;
- relations with the supervisory bodies;
- restitution of contributions;
- distribution of profits and reserves;
- share capital operations;
- operations involving/relating to creditors
- operations with conflicts of interest
- capital formation operations
- shareholders' meetings
- *(since the entity is not in liquidation, no area is at risk with regard to the distribution of assets by the liquidators)*

## **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: preparation of corporate communications regarding the economic, equity and financial situation of the entity

*((together with*

*S/A: preparation and closure of the draft financial statements*

*S/A: approval of the financial statements*

*S/A: preparation of the income tax returns or withholding tax or other declarations functional to the settlement/ payment of taxes/fees/taxes))*

S/A: management of relations with the Board of Statutory Auditors and Auditing firms/Auditors and shareholders

S/A: management of contributions

S/A: profit and reserve allocation operations;

S/A: share capital operations;

S/A: operations involving/relating to creditors

S/A: conflict of interest communications

S/A: capital formation operations

S/A: holding of shareholders' meetings

*(since the entity is not in liquidation, an S/A relating to the distribution of assets by the liquidators is not conceivable)*

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organizational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

### **The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes referred to in Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

### **In addition, the Recipients of this Model (in particular the Corporate Bodies) are prohibited in a more specific way from:**

- making false corporate communications in the activity of preparing the financial statements, reports and other corporate communications provided for by the law (as required by art. 2621 of the Italian Civil Code);
- preventing or hindering in any way the exercise of the institutional control functions entrusted to shareholders, other corporate bodies, the Board of Statutory Auditors / Audit Firm-Auditors, including by concealing documents or by any other suitable means (pursuant to art. 2625 of the Italian Civil Code);
- returning the contributions to the shareholders or exempt them from the obligation of making contributions, even simulated, except for the causes of lawful reduction of share capital (as provided for by art. 2626 of the Italian Civil Code);
- allocating profits or advances on profits not actually earned or which by law are to be allocated to reserves, or allocating reserves, including those not established with profits, which cannot be legally distributed (as provided for by art. 2627 of the Italian Civil Code);
- purchasing or underwriting shares/quotas (understood as titles owned by the entity even in the case of change in the form of the entity) or of the parent company outside the cases permitted by law, thereby causing damage to the share capital or reserves which cannot be legally distributed (as provided for by art. 2628 of the Italian Civil Code);
- reducing the share capital or carrying out mergers with other entities or demergers in breach of the law, causing damage to creditors (as provided for by art. 2629 of the Italian Civil Code);
- failure, as director, to disclose to the other directors and to the Board of Statutory Auditors one's conflicts of interest in a particular transaction (as provided for by art. 2391 of the Italian Civil Code);
- forming or fictitiously increasing the share capital through allocations of quotas/shares (understood as titles owned by the entity even in the event of a change in the form of the



entity ) for a sum lower than their nominal value, reciprocal subscription of quotas/shares (understood as titles owned by the entity even in the event of a change in the form of the entity ), significant overvaluation of the contributions in kind or receivables, or of the corporate assets in the event of transformation, etc. (as provided for by art. 2332 of the Italian Civil Code);

- unlawfully determine or influence the passing of resolutions of the shareholders' meeting, by performing simulated or fraudulent acts aimed at altering the regular procedure of the formation of the volition of the meeting (as provided for by art. 2636 of the Italian Civil Code)

- *(since the entity is not in liquidation, it is not conceivable for liquidators to unduly distribute corporate assets -as provided for by art. 2633 of the Italian Civil Code: this prohibition shall only apply if the entity goes into liquidation);*

**The Recipients of the Model must comply with the following rules:**

- keeping a conduct which follows the ethical principles of integrity, fairness and transparency in the activity that leads to the drawing up of the corporate statements required by law, so as to allow the recipients of these statements to form an informed and objective opinion of the economic, asset and financial position of the entity, in compliance with all laws, regulations and applicable accounting principles; [[As regards the financial statements and other transactions , the following rules must be respected.

The preparation of the financial statements (understood as the set of documents that make up the annual financial statements), as well as any periodic reports, must be carried out (subject to the identification of the conditions for the possible communication to third parties of confidential information) based on the following principles - rules:

- a clear and scheduled internal protocol must be followed, addressed to all the functions involved in the budgeting activities;

- the accounting documents must be prepared for tax purposes in accordance with the current and applicable Accounting Principles;

- the operations carried out for the purpose of preparing the financial statements must be traceable and the documentation underlying the accounting records must be duly filed by the Administration of the entity;

- the parties involved in the process of estimating balance sheet valuation items must comply with the principle of reasonableness and clearly state the valuation parameters used, providing any additional information necessary to ensure the truthfulness of the document and the traceability of the valuations carried out;

- the correctness of the drafting of all other communications provided for by law (or which may be provided for in the future) addressed to shareholders or third parties, so that they contain clear, accurate, truthful and complete information;

- the traceability of transactions involving the transfer and/or deferral of credit positions must be ensured by means of subrogation, assignment of credit, assumption of debt, use of delegation, transactions and/or waivers of credit positions and the related justifications;

- all documents containing confidential information must be handled with the utmost care to ensure their protection and safekeeping and to avoid any inappropriate access]].

observe a conduct aimed at ensuring the proper functioning of the entity and the correct interaction between its bodies, ensuring and facilitating any form of control over the social management, in the manner provided by law, as well as the free and regular formation of the shareholders' meeting will;

- with regard to the return of contributions, ensure that all legal provisions protecting the integrity and effectiveness of the share capital are complied with in good time, so as not to

prejudice the guarantees of creditors and, more generally, third parties; contributions may not be returned to shareholders, even in a simulated manner, or the latter may not be exempted from the obligation of making contributions, except for the causes of lawful reduction of share capital

- with regard to the distribution of profits or advances on profits, the Corporate Bodies and employees of the entity must ensure that all legal provisions protecting the integrity and effectiveness of the share capital are complied with in a timely manner, so as not to damage the guarantees of creditors and, more generally, third parties; it is not possible to distribute profits or advances on profits which have not yet been earned or which by law are to be allocated to a reserve, or distributing reserves that are non-distributable pursuant to the law ;

- as regards the purchase or subscription of stakes/shares (understood as securities owned by the entity even in the case of change in the form of the entity), comply with the law,

- make reductions in share capital or mergers with other entities or demergers in breach of the law, avoiding causing damage to creditors;

- communicate any conflict of interest;

- avoid forming or fictitiously increasing the share capital through allocations of stakes/shares (understood as titles owned by the entity even in the event of a change in the form of the entity ) for a sum lower than their nominal value, reciprocal subscription of quotas/shares (understood as titles owned by the entity even in the event of a change in the form of the entity ), significant overvaluation of the contributions in kind or receivables, or of the corporate assets in the event of transformation, etc.;

- do not engage in conduct that may unlawfully influence the shareholders' meeting;

- *(since the entity is not in liquidation, it is not conceivable for liquidators to unduly distribute corporate assets -as provided for by art. 2633 of the Italian Civil Code: this rule shall only apply if the entity goes into liquidation);*: Furthermore:

- the Corporate Bodies as well as the employees of the entity must scrupulously observe and respect any limits provided for in the organisational proxies or powers of attorney granted by the entity;

- in all situations of uncertainty as to the conduct to be followed (also due to any illegal or simply incorrect behaviour of a subject of the Public Administration), the interpretation of the laws and protocols in force must be brought to the attention of the hierarchical superior.

In the case of involvement of third parties such as, for example, suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - in the context of sensitive activities, the following rules must also be respected:

- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and/or on behalf of the entity must be based on criteria of seriousness and competence and the supplier must be selected on the basis of a decision-making process that guarantees the separation (segregation) of tasks and responsibilities;

- suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must read the Model and undertake to comply with its provisions, in accordance with the provisions of specific clauses, inserted/added to the contract concluded between them and the entity, which provide, in the event of violation of these provisions, for the termination of the aforementioned contract;

- contracts with suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - must be

defined in writing, highlighting all the conditions on which they are based, as well as the declaration of commitment to comply with the

Model and consequences in case of violation;

- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be proposed, reviewed by the relevant area/function of the entity as well as approved and signed by the officers of the entity holding the appropriate powers /proxies;

- the activities of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be duly documented and, in any case, the function/area that has used their work must certify in writing the effectiveness of the service before paying the related fees;

- payments to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be made on the basis of the examination of the activities carried out by the supplier and the assessment of the conformity of the fees with the value of the service rendered by the supplier.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* within one month of sending, the Administration Office must transmit to the Supervisory Body the tax returns submitted annually; -\* news/information that may have an influence on the application or violation of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.
  - with reference to the management of disputes and settlement agreements, provide information on:
    - tax disputes, with the indication of:
    - the subject matter of the dispute;
    - the value;
    - the status of the dispute
    - the corporate structure /subjects involved;
    - the value of the provision;
  - with reference to periodic information, report on:
    - the findings of the *audit* activity carried out on administrative/accounting processes;
    - the results of the audit activities that have revealed exceptions that may indicate situations that are at risk for the purposes of a correct accounting presentation in accordance with the reference legislation;
    - any known deviation, violation or suspected violation with respect to the execution and/or behavioural modalities governed by the laws in force, by the provisions contained in the Code of Ethics and by the rules contained in this Model.

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- OFFENCES/CRIMES SECTION concerning:

PRIVATE SECTOR CORRUPTION and INCITEMENT TO PRIVATE SECTOR CORRUPTION

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231/2001 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

## SECTION DESCRIPTION AND DEFINITIONS

This Section covers private sector corruption offences and the incitement to corruption between private individuals.

This is an intervention relating to the fight against corruption and incitement to corruption in the private sector.

### *1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES*

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file attached to the Model** (directly linked to the specifications and any MP. Management Procedures-foreseen now (or even in the future) in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Affected persons and areas:

- directors, general managers, directors responsible for preparing corporate accounting documents, statutory auditors and liquidators of companies or private entities;
- persons who, in the organisational context of the company or private entity, exercise managerial functions other than those of the subjects referred to in the previous period.

#### **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

- S/A: management of purchases and supplier selection (excluding consultancies);
- S/A: management of the assignment of consultancies;
- S/A: sales management;
- S/A: management of cash flows, collection and payments;
- S/A: cash / bank management;
- S/A: management of expense reimbursements;
- S/A: management of the selection and recruitment of human resources;
- S/A: selection of, and agreements with, agents, distributors, intermediaries and business brokers;
- S/A: management of complimentary items– gifts or other donations, representation expenses and sponsorships.



S/A: management of purchases and supplier selection (excluding consultancies).

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organizational responsibilities and the implemented activity.**

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;  
 - participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes referred to in Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

(as provided for by art. 2635 of the Italian Civil Code Corruption between private individuals")

A1) - to *directors, general managers, executives responsible for preparing corporate accounting documents, statutory auditors and liquidators, of companies or private entities as well as*

A2) - to *persons who, in the organisational context of the company or private entity, exercise managerial functions other than those of the subjects referred to in the previous period*

*even through a third party, solicit or receive, for themselves or for others, money or other benefit not due, or accept the promise, to fulfil or to omit an act in violation of their office obligations or loyalty obligations;*

(as provided for by art. 2635 bis of the Italian Civil Code "Incitement to corruption between private individuals")

B) to *any Recipient, and therefore to any person, the offer or promise of money or other benefits not due to directors, managers, persons responsible for drawing up company accounts, auditors and liquidators of companies or private entities, as well as to persons working in them in the exercise of their managerial functions, in order that they perform or refrain from performing an act in breach of the obligations inherent in their office or of their duty of loyalty.*

**In general, the aforementioned Recipients of this Model are therefore prohibited from:**

- engaging in acts or conduct or accepting promises that are or may be interpreted as practices of private corruption, unlawful favours, collusion, requesting, directly or through third parties, privileges for themselves or for others relevant to the commission of the offences referred to in this Decree.

231;



- giving or promising, or accepting the promise of giving or promising, money or other benefits for oneself or for others, in breach of one's duties of office or duties of loyalty (by way of non-exhaustive example):
- in the purchase of goods or services;
- in the sale of goods or in the provision of services to undertakings, for example:
  - in the context of a contract, with a private party, also in relation to the supply chain of contractors and subcontractors: in these situations, corruption may intervene in the context of the selection by the contracting authority, modifying the outcome of the selection itself, with interest or advantage in terms of higher volumes of sales and work, and with detriment, in some cases in terms of higher costs, in other cases in terms of lower efficiency or effectiveness for the contracting authority;
  - always within the framework of a contract - for example - so that contractors and subcontractors do not comply with the obligations provided for by the legislation on occupational health and safety or environmental matters, in order to benefit from immediate savings in the price of the contract itself;
  - in the context of the sale of an easily substitutable good or raw material, since corruption - through the misuse of confidential information and the breach of the duty of loyalty - can influence the price so that the contract is awarded to the corruptor and the quantity increased: in these situations, the damage to the corrupt company is not the higher price, but the lower quality of the good and probably a loss of reputation;
  - in the provision of services, especially for intangible assets - such as business consultancy - given the high degree of discretion of the corrupt person, with a possible unjustified increase in real and market costs;
- in the activity of selection of human resources (especially if they are executives or in possession of valuable information in the context of commercial competition between companies). In fact, at the time of selection, the potential employee may still be employed by another company and be still subject to the obligation of loyalty pursuant to art. 2105 of the Italian Civil Code, according to which "the employer must not, in their own name or in the name of a third party, carry on business in competition with the entrepreneur, nor disclose information concerning the organisation and methods of production of the company, nor use such information in such a way as to damage the company"; loyalty obligations certainly include professional confidentiality, with regard to the technical methods of running the business, the use of discoveries and inventions, the technical and performance characteristics of the machinery, the annual accounts that have not yet been published, the administrative and financial data of the company, the treatment of personnel, relations with administrative authorities, public bodies, trade unions, suppliers and customers in general. In this situation, corruption may coincide with the offer of an employment contract in order to obtain confidential information;
- accept complimentary items and/or gifts, liberal disbursements, sponsorships or representation expenses, except in cases expressly authorised in writing by the Manager (that is exceeding normal commercial or courtesy practices), in any case aimed at obtaining favourable treatment in the conduct of any of the entity's activities, even in those countries where offering gifts or complimentary items as a sign of courtesy is a widespread practice;

- exert undue pressure or solicitation with the purpose of conducting activities relating to the office;
- pay suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – fees that do not find adequate justification in relation to the nature of activity to be carried out and the current practice in the sector of activity concerned;
- enter into consultancy contracts that may undermine the impartiality and good governance of the entity;
- allocate sums by way of contributions, subsidies, financing for purposes other than those for which they were intended;
- circumvent the above prohibitions by resorting to other forms of assistance and/or contributions which, in whatever form and/or description (by way of example only: gifts, sponsorship, contracts, advice, advertising, etc.), instead serve the same purposes as those prohibited above.
- resort to means of payment not provided for by the entity or not specified in the Model, without the prior authorisation of the Manager;
- in relationships with the statutory auditing firm (in case of an ongoing relationship, but also if one should arise in the future):
- committing acts aimed directly or indirectly at making illegal cost savings or maintaining significant competitive advantages, such as acts of corruption against independent bodies responsible for periodic certification of quality management systems, environmental management systems or occupational health and safety management systems, or in other areas such as: the various and sectoral CE markings, energy certification of buildings, etc.;
- create a provision – money or other benefit – through the creation of slush funds or the transfer of other material benefits to the corrupt subject

In order to implement these prohibitions, the following **rules must be respected** :

- the management of sensitive activities must be carried out exclusively by the competent areas/functions of the entity;
- from a commercial/managerial point of view, relationships with third parties must only be managed by appropriately identified persons and, where necessary, with appropriate powers and proxies;
- all the Recipients and in particular the directors, the general directors, the managers responsible for preparing the corporate accounting documents, the auditors and liquidators of the entity, as well as those subject to the management or supervision of one of the subjects indicated above, must scrupulously comply with and respect any limits provided for in the proxies/powers of attorney granted by the entity;
- the proxies shall be linked to each management function, with its responsibilities and an appropriate position in the organisation chart, and shall be updated in the event of organisational changes;
- each proxy must define in a specific and unambiguous way the powers of the delegate as well as the subject (body or individual) to whom the delegate reports hierarchically;
- the management powers assigned to the proxies and their implementation must be consistent with the objectives of the entity;
- the delegate must have spending powers commensurate with the functions delegated to them;

- relations with third parties must take place in absolute compliance with the laws, regulations in force, the principles of loyalty and fairness, as well as the principles contained in the Model;
  - the assignments conferred to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be drawn up in writing, specifying the remuneration, the details of the service to be provided and the results of the activity carried out;
  - no type of payment that is not adequately documented and approved can be made;
  - the principles of transparency must be respected in taking the decisions of the entity that have a direct impact on shareholders and third parties;
  - the relationships between the individual areas/functions of the entity and third parties must be registered and documented;
  - those who exercise a function of control and supervision over those who work on behalf of the company must carefully monitor the activities of their subjects using the most appropriate methods and immediately report any irregularities to the Supervisory Body.
- In the case of involvement of **third parties** such as, for example, suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners -etc.- or agents/distributors/intermediaries/business brokers in the context of sensitive activities, the following **rules** must also be respected:
- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – or agents/distributors/intermediaries/business brokers must take place on the basis of criteria of seriousness and competence of the third party and the choice must take place on the basis of a decision-making process that guarantees the segregation of tasks and responsibilities;
  - suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – or agents/distributors/intermediaries/business brokers must read the Model and undertake to comply with the provisions set out in specific clauses inserted in the contract concluded between them and the Company, which provide for the termination of the aforementioned contract in the event of non-compliance;
  - contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. – or agents/distributors/intermediaries/business brokers must be defined in writing, highlighting all the conditions underlying them, as well as the declaration of commitment to respect the Model and the consequences in the event of non-compliance;
  - contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. – or agents/distributors/intermediaries/business brokers must be proposed, verified and approved by the officers of the entity with the appropriate powers;
  - the activity provided by suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. – or agents/distributors/intermediaries/business brokers within the sensitive areas/activities, must be duly documented and, in any case, the area/function that has made use of their work must verify the effectiveness of the service before paying their fee;
  - the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – of various types or agents/distributors/intermediaries/business brokers must take place on the basis of a list of the activities carried out, which allows to evaluate the conformity of the fees to the value of the service rendered.

### *3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB.**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.

- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:

CRIMES WITH THE AIM OF COMMITTING TERRORISM OR SUBVERTING THE DEMOCRATIC ORDER

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely; moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes ";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

## **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers crimes of terrorism and of subversion of the democratic order

### **1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Theoretically: all.

#### **1.B – SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**



S/A: Theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The entity adopts management policies that are consistent with the rules and principles dictated by all legislation aimed at combating terrorism and the subversion of the democratic order.**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes referred to in Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- promoting, establishing, organising or running associations whose aim is the subversion of the democratic order through acts of violence;
- supporting the members of these organisations;
- recruiting people to commit terrorist acts;
- organising trips for the purpose of terrorism;
- training people for the purposes of international terrorism;
- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;
- providing, directly or indirectly, funds to persons intending to commit terrorist offences;
- accepting orders, supplying goods or products or carrying out any commercial and/or financial operation, either directly or through a third party, with subjects - natural persons or legal persons - whose names have been reported by the European and international authorities responsible for the prevention of terrorist offences;
- performing operations or accepting orders that are abnormal by type or object, and establishing or maintaining relationships that have anomalous profiles;
- rendering services to third parties that cannot be adequately justified in the context of the contractual relationship established with them;
- remunerating third parties without adequate justification in relation to the nature of the task to be performed and local practices;
- collecting, disbursing or providing money or goods for terrorist purposes;
- stealing, destroying, dispersing, suppressing or deteriorating assets or money subject to confiscation to prevent the financing of acts of terrorism.



### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCE SECTION concerning:

## **MUTILATION OF FEMALE GENITALS**

*THIS SECTION IS NOT INCLUDED IN THE MODEL*

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### **OFFENCES/CRIMES SECTION concerning:**

#### **OFFENCES AGAINST THE INDIVIDUAL**

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely: moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers offences against the individual

##### ***1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES***

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

## **1.A - AREAS AT RISK**

Theoretically: all

## **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: Theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section; - engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section.

**The Recipients of the Model must comply with the following rules:**

- The area/function responsible for selecting suppliers, and in particular suppliers of certain services (e.g. travel agencies, etc.), must always carefully assess the reliability of these suppliers with a view to preventing the offences referred to in this Section, including by means of ex ante investigations (in particular with regard to specific risk indicators such as the supplier's labour costs, allocation of production facilities, etc.); - anyone who might detect any anomaly in the management of the staff employed by the aforementioned suppliers, must immediately inform the Administrative Body and the Supervisory Body; any "anomaly" must result in the interruption of the existing relationship and the relationship between the entity and the third party may not be resumed in the future.
- the renewal of and/or new contracts with third parties must contain a specific declaration by the latter, stating that they are aware of the legislation referred to in Decree 231 and its implications for the entity, that they have never been involved in legal proceedings relating to the offences referred to therein (or, if they have been, they must in any case declare it in order to ensure greater vigilance on the part of the entity in the event of the establishment of the relationship) and that they undertake to comply with Decree 231;

- the renewal of and/or new contracts with third parties must contain a specific clause that regulates the consequences of their violation of the rules referred to in Decree 231 (e.g. termination clauses, criminal clauses);
- must not access and/or receive material related to child pornography;
- must evaluate and regulate with particular attention and sensitivity the direct and/or indirect organisation of trips or periods of stay in foreign locations with specific regard to locations known for the phenomenon of so-called "sex tourism";
- must avoid any illicit intermediation and exploitation of labour.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
- proposed changes to the procedures/protocols for which they are responsible.

- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:

### **MARKET ABUSE**

*THIS SECTION IS NOT INCLUDED IN THE MODEL*

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- OFFENCES/CRIMES SECTION concerning:

MANSLAUGHTER or SERIOUS or VERY SERIOUS INJURIES IN VIOLATION OF OCCUPATIONAL HEALTH AND SAFETY REGULATIONS

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence** resulting from a crime: **see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence** (i.e. the single "macro-category" of offences): **see the second column of the "Catalogue-List of Offences/Crimes"**;
- **individual offences** (linked to the aforementioned single "macro-category" of offences): **see the third column of the "Catalogue - List of Offences/Crimes"**

### *SECTION DESCRIPTION AND DEFINITIONS*

This Section covers crimes relating to Occupational Health and Safety.

In order to ensure a correct understanding of this Special Section by all the Recipients of this Model, a series of definitions concerning the obligations provided for by Italian Legislative

Decree 81/08 (and subsequent amendments and additions, i.e. the so-called "Consolidated Law on Occupational Health and Safety"), as well as other specific legislation on occupational health and safety.

In particular:

- **Employer** means the person who is in charge of the employment relationship with the workers or, in any case, the persons who, according to the nature and structure of the organisation in which the workers carry out their activities, is in charge of the organisation itself or of the production unit when it exercises decision-making and spending powers;
- **Head of the Prevention and Protection Service (HPPS)** means the person in possession of the requirements indicated by art. 32 of Italian Legislative Decree 81/08, formally appointed by the Employer for the coordination of the risk prevention and protection service;
- **Risk Assessment Document (RAD)** means the document for the global and documented assessment of all the risks to the health and safety of the workers present in the organisation in which they carry out their activities, with the aim of determining the appropriate preventive and protective measures, their suitability in relation to the activity carried out, the personal protective equipment used by the workers, the training of the workers and the establishment of the set of measures to ensure the improvement of the level of health and safety over time.
- **Prevention and Protection Service (PPS)** means all persons, systems and means external or internal to the company aimed at preventing and protecting workers from occupational risks
- **Competent doctor** means a doctor with one of the qualifications, training and professional requirements referred to in Article 38 of Italian Legislative Decree 81/08, formally designated by the employer, who collaborates with the entity in the risk assessment and, in particular, carries out health surveillance, in addition to all the other tasks referred to in Italian Legislative Decree 81/08;
- **Workers' safety representative** means the person elected or appointed to represent workers with regard to aspects of occupational health and safety;
- **DUVRI or Single Interference Risk Assessment Document** means the document drawn up by the employer containing a risk assessment indicating the measures to eliminate or, where this is not possible, minimise the risks of interference;

#### *1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES*

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

Occupational Health and Safety – H.R.

The Area at risk of crime that the entity has identified internally is inherent to the management of health and safety at work (with particular reference to the management of the obligations provided for by Legislative Decree 81/08 and subsequent amendments) and by the further legislation in force on the subject.

The areas considered to be at greatest risk are:

- the locations of the units where the various activities of the entity are carried out;



- offices, places where the risk of committing the offences in question, although present, is considered less significant.

## **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: all those related to the management of occupational health and safety; these include:

- the preparation and management of the system of proxies and powers of attorney and allocation of the budget;
- the identification of existing business risks and their transposition into the Risk Assessment Document;
- the management of the system of prevention and protection of the health and safety of workers (with particular reference to the preparation of relevant procedures relating to standards of behaviour, the management of equipment and of the working environment, and the monitoring of their correct application);
- the coaching, training and information of workers, with particular reference to the tasks assigned to them and the qualifications required to carry out each activity.
- the medical fitness following the indications of health surveillance;
- the management of tenders - The selection of suppliers, with particular reference to the fulfilment of the requirements of Italian Legislative Decree 81/08
- the management of plants and work environments

In particular, the following risks may be identified (by way of example) in relation to the activity and the location of the entity's headquarters/offices:

- accidents of various kinds;
- physical trauma (stumbling, falls, cuts, abrasions, etc.) of different nature linked to the characteristics of the work environment;
- commuting accidents, i.e. road accidents that occur during the journey between home and the workplace;
- exposure to interacting physical agents such as: microclimate (conditioning of the environment in terms of temperature, relative humidity, ventilation, radiant heat, air conditioning); lighting (level of ambient and workstations lighting in relation to the type of work); exposure to dust and any microorganisms it may contain; electrical hazards; fire hazards;
- maintenance and handling of furniture, furnishings and equipment in use at the entity;
- work activities involving the use of video terminals.

Therefore, all employees, collaborators and contractors, regardless of the form of their collaboration with the company, the tasks they perform and their hierarchical level, can be

considered to be involved in the management of occupational health and safety risks, since they are obliged to carry out their activities in compliance with the system of rules and reference standards and to fulfil the obligations, requirements and prohibitions defined in the aforementioned system.

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- engaging in, participating in or causing conduct which, individually or in combination, directly or indirectly involves the types of offences covered by this section and which may give rise to (by way of example):
  - physical trauma (stumbling, falls, cuts, abrasions, etc.) of different nature linked to the characteristics of the work environment;
  - commuting accidents, i.e. road accidents that occur during transfers;
  - health hazards, also due to exposure to physical agents that interact with the human body, such as: microclimate (conditioning of the environment in terms of temperature, relative humidity, ventilation, radiant heat, air conditioning); lighting (level of ambient and workstations lighting in relation to the type of work); exposure to dust and any microorganisms it may contain; electrical hazards; fire hazards in relation to:
    - maintenance and handling of furniture, furnishings and equipment in use at the entity;
    - work activities with the use of video terminals;
    - access to, transit through and presence on the premises used by the entity in the course of the activities by employees and external parties, including customers and participants in courses and conferences.
- use of machinery, equipment, tools, materials and personal protective equipment that are not adequate and do not comply with current regulations for the specific operations to be carried out;
- deactivation or even partial ineffectiveness of individual or collective protective equipment;
- in the context of the interventions and activities for which they are in charge, carrying out activities and operations outside the areas specifically identified for the interventions requested;

- access to work areas that are closed to unauthorised persons;
- for suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. -, use machinery and equipment, instruments, tools, materials and personal protective equipment owned by the entity;
- engage in conduct aimed at exerting pressure or threats on any person involved in order to evade the general and specific protocols set out below.

With reference to the areas identified and the related sensitive activities, the various principles and rules to be observed in order to regulate the activities carried out in the context of the management of the obligations provided for by Italian Legislative Decree 81/08 (and subsequent amendments and additions) and by other current legislation on occupational health and safety are set out below, detailed by category of obligation with which the company must comply.

In particular (by way of example):

- in relation to **the organisation of the structure and the definition of roles**, the entity shall:

- appoint a person, internal or external to the entity (depending on the provisions of the law and the current or future situation), as PPSM, provided that they meet the requirements of Italian Legislative Decree 81/08 and subsequent amendments and additions, as well as by further legislation on the subject;

- appoint the Competent Doctor to carry out health surveillance;

- in relation to the preparation and updating of the **necessary documentation**, the entity shall (by way of example):

- prepare and constantly update the RAD, as well as the respective methods of implementation and monitoring. More specifically, the RAD must be prepared by the PPSM, who must assess all risks to workers' health and safety, the standards identified and how they will be maintained. This document must be kept at the premises of the entity;

- maintain a register of accidents, which is systematically updated, and a register of occupational practices and diseases, indicating the date, the disease, the date of issue of the medical certificate and the date of opening of the dossier;

- record and archive all the documents attesting to the visits to the workplace carried out by both the PPSM (if external) and the competent doctor, as well as all the documents attesting to the fulfilment of the obligations laid down by the legislation in force in this area;

- record and archive all documentation attesting to the consultation of the Workers' Safety Representatives regarding the organisation of risk detection activities;

- in relation to **safety and prevention measures, with particular reference to the management of emergencies and fire hazards**, the entity shall (by way of example):

- take all necessary measures for the health and safety of workers, appointing in advance the workers responsible for the implementation of fire prevention and fire-fighting measures, the evacuation of workers in the event of serious and immediate danger, rescue, first aid and, in any case, emergency management;

- communicate the preventive measures to all workers, providing in particular information on the methods for workers to evacuate their workplace and the premises of the organisation in the event of an emergency;

- periodically plan emergency drills, inform workers of the methods and behaviours to be followed, and send to the Supervisory Body a copy of each initiative;

- in relation to **the training of workers**, the entity (by way of example) shall:

- provide regular health and safety training for all employees, adapted to the risks to which each employee is exposed in the course of their work;

- guarantee that the training activity is sufficient and adequate with respect to the activities carried out by the worker and the tasks to which they are assigned;
- repeat the aforementioned training activity whenever the worker is transferred or assigned to different tasks;
- prepare and archive a summary calendar of the dates and the topics of any scheduled training, and send a copy to the Supervisory Body;
- in relation to **employee information**, the entity (by way of example) shall:
- provide adequate information to employees and new recruits (including temporary workers, interns, etc.) on the company's risks, the prevention and protection measures adopted, the name of PPSM, the Competent Doctor and any other person appointed to ensure compliance with Italian Legislative Decree 81/08 and further legislation on occupational health and safety;
- ensure that workers are correctly and promptly informed about the correct use of PPE;

- in relation **to monitoring and control activities**, the entity (by way of example) shall:

- schedule and carry out systematic monitoring activities with reference to compliance with the protocols and work instructions given to workers, developing a system that clearly defines roles and responsibilities and the key indicators of the safety, prevention and protection system. For each report produced at the end of the monitoring activity, information is provided to the Supervisory Body;
- Schedule and carry out periodic audit activities in order to verify the effective implementation of the measures and compliance with the provisions given to ensure greater safety. As part of this, feedback standards are developed and updated to immediately identify any deviations - whether minor or major - and areas for improvement. At the end of the activity, a final report will be prepared, which will review the verification carried out and also identify any suggestions for improvement and/or corrective action to be taken;
- in relation to **contracts entered into with third parties** within the sensitive areas and activities related to this Special Section, the entity shall ensure (by way of example) that:
- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - is based on criteria of professionalism and competence of the professional/collaborator and the assignment of tasks is based on a decision-making process that ensures the segregation of duties and responsibilities;
- suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - read the Model and undertake to comply with the provisions set out in specific clauses, inserted/added to the contract stipulated between them and the entity, which provide for the termination of said contract in the event of non-compliance;
- contracts with suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners- etc. - are defined in writing, highlighting all the conditions on which they are based, as well as the declaration of commitment to comply with the Model and consequences in case of violation;
- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - are proposed, verified by the competent function and approved by the officers of the entity with the appropriate signatory powers;

- the activity provided by suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - within the scope of sensitive activities, is duly documented and, in any case, the function that has made use of their work must, before the payment of the related fees, certify in writing the effectiveness of the service;
- the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - is made on the basis of an analytical list of the activities carried out, which allows assessing the conformity of the fees to the value of the service rendered.

**The Recipients of the Model must comply with the following additional rules:**

- The Recipients of this Model, and in particular the employer, must prepare, implement and monitor an organisational system that (by way of example):
  - complies with all the legal regulations and internal protocols of the entity regarding occupational health and safety;
  - avoids risks and adequately and promptly assesses all those risks that cannot be avoided;
  - limits to a minimum the number of workers who are, or who may be, exposed to the risk;
  - removes the worker from exposure to risk, for health reasons inherent to their person and assign them, where possible, to another job;
  - tackles risks at source and replace what is dangerous with what is not;
  - provides for health checks on workers;
  - adapts the work to the worker, in particular as regards the design of workstations and the choice of work equipment and work and production methods, in order to reduce monotonous and repetitive work and the effects of such work on health. In this regard, the entity entrusts the tasks to the workers on the basis of their specific skills and physical conditions, involving, where necessary, PPSM and the Competent Doctor;
- wear the personal protective equipment supplied by the entity in the manner expressly communicated to them, and refrain from deactivating or rendering partially ineffective such equipment;
- take into account the degree of development of the technology and the possible wear and tear of the furniture, instruments, tools, and, in general, of all the equipment used in the context of each activity;
- inform and adequately train workers who must participate in the training courses scheduled by the entity on occupational health and safety;
- allow access only to the work areas for which each person has been expressly authorized;
- identify and demarcate the perimeter of work areas involved in maintenance and new construction activities to prevent access to these areas by unauthorised persons;
- immediately inform the PPSM and the Supervisory Body of any information relating to accidents suffered by collaborators/employees in the exercise of their professional activities that may have an impact on the liability regimes pursuant to Decree 231, even if the occurrence of the aforementioned events has not led to the violation of the Model.

With reference to crimes relating to occupational health and safety, art. 30 of Italian Legislative Decree 81/08 (so-called Consolidated Text on Safety) assumes that the Organisation and Management Model, only in the part relating to health and safety, can be adopted by implementing a company system for the fulfilment of all legal obligations relating to:

- compliance with technical and structural legal standards relating to equipment, plants, workplaces, chemical, physical and biological agents;
- the risk assessment activities and the preparation of the consequent prevention and protection measures;



- activities of an organisational nature, such as emergencies, first aid, tender management, regular safety meetings, consultation with workers' safety representatives;
- health surveillance activities;
- information and training activities for workers;
- supervisory activities with regard to the compliance with procedures and instructions for the safe performance of work by the workers;
- the acquisition of documents and certifications required by law;
- periodic checks on the implementation and effectiveness of the procedures adopted.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.



- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

The safety function (employer and PPSM) must inform the Supervisory Body periodically, and in any case at least quarterly, by means of a specific *report*, in compliance with data protection regulations, of the significant aspects relating to the various activities within its competence, in particular with regard to:

- safety training/information activities;
- accident levels, with specific information in case of accidents;
- allegations of non-compliance with safety regulations by the competent authority and the outcome of the relevant requirements;
- management review documents on the health and safety management system, where that system has been formally implemented.

The function responsible is obliged to immediately inform the Supervisory Body of any exception to the procedures adopted in the event of an emergency or temporary impossibility of implementation, stating the reasons and any significant anomaly found.

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- OFFENCES/CRIMES SECTION concerning:

OFFENCES RELATING TO THE RECEIPT, LAUNDERING AND USE OF MONEY, GOODS OR SERVICES OF ILLICIT ORIGIN, AS WELL AS SELF-LAUNDERING

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely; moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### SECTION DESCRIPTION AND DEFINITIONS

This Section covers the offences relating to the receipt, laundering and use of money, goods or services of illicit origin, as well as self-laundering, as identified by Decree 231 and by current legislation.

The relevant requirements apply to all Recipients including Executives, Employees and Collaborators of the entity who, for any reason, participate in and/or manage the reference processes and/or related information.

They also apply to all Recipients, including suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc.

In view of the particularly serious nature of the offences in question, the entity shall draw the attention of the Recipients of the Model to the provisions of the various regulations on the subject, the text of which is given and referred to in Appendix A "Catalogue/List of offences".

#### **1-. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-

currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

Administration / Purchase and sale of goods and services

### **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: acts that are substantiated in the receipt, laundering and use of money, goods or services of illicit origin, as well as self-laundering

S/A: purchasing management

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## ***2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE***

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- buying, receiving or concealing money or things resulting from any offence;
- carrying out laundering activities;
- carrying out self-laundering activities;
- engaging in activities and conduct described above that are contrary to applicable law: in particular, in connection with financial transactions, investments with counterparties, sponsorships, contracts, investments with other parties;
- engaging in any conduct which, while not in itself constituting a type of crime falling within the above categories, may potentially become one;

The Recipients of the Model **must comply with the rules** indicated below:

- act in a correct, transparent and cooperative manner, in accordance with the law and the company's internal procedures, in all activities related to the management of supplier/customer/partner registers, including those of foreign companies;

- refrain from maintaining business relations with persons (natural or legal) who are known or suspected to be members of criminal organisations or otherwise operating outside the law, such as, but not limited to, persons linked to money laundering, drug trafficking, usury;
- refrain from utilising payment instruments to effect transfers of significant amounts;
- must carry out constant monitoring of company cash flows;
- must verify the regularity of payments by checking that there is a full match between the beneficiaries/payers and the counterparties actually involved in the transactions;
- must select the credit institutions on the basis of requirements laid down by the institution and reviewed and, where appropriate, regularly updated by it;
- must operate in such a way that transactions involving the use or application of economic or financial resources have an express reason and are documented and recorded in accordance with the principles of fairness and transparency of accounting;
- operate in such a way that the entity's receipts, payments and cash flows can be traced and documented at all times;
- have knowledge of the counterparty's location (e.g. tax havens or countries where there is a risk of terrorism);
- have knowledge of the credit institutions used;
- must avoid the use of any corporate schemes and trust structures for extraordinary transactions and operations;
- must oppose requests, by the contractual counterparty, to make the payment to a person other than the supplier.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

\*, to be done by the Administration office:

- 1.- any organisational change within the scope of the functions in charge and/or in the proxies/powers of attorney for financial transactions – upon the occurrence of the assumption;
- 2.- list of payments made with indication of the amounts, the beneficiary and the means of payment used - at the request of the SB
- 3.- at the request of the Supervisory Body, a list of the receipts received, indicating the amounts, the settlor and the means of payment used

-\* news/information that may affect the application or infringement of this Model;

\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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#### **OFFENCES/CRIMES SECTION:**

##### **OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS**

#### ***SECTION DESCRIPTION AND DEFINITIONS***

This section covers the offences of misuse and counterfeiting of payment instruments other than cash referred to in Decree No. 231, as well as other offences provided for by the law relating to payment instruments other than cash.

#### ***1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES***

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Theoretically: all, but in particular the administrative area.

#### **1.B - SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: actions carried out by holders of credit or payment cards or any other similar document enabling cash to be withdrawn or goods or services to be purchased or, in any case, any other instrument other than cash.

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- misuse, without being the holder, of credit or payment cards or any other similar document enabling cash to be withdrawn or goods or services to be purchased or, in any case, any other instrument other than cash
- . engage in any other conduct that is contrary to the provisions of the law relating to payment instruments other than cash
- . engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- . participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- . have third parties use credit or debit cards held by you, or any other similar document enabling cash to be withdrawn or goods or services to be purchased

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**



**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\*. to be done by the Administration office:

1.- the changes / provisions within the scope of the functions in charge and/or in the proxies/powers of attorney for the aforementioned operations

-\* news/information that may affect the application or infringement of this Model;

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OFFENCES/CRIMES SECTION concerning:

OFFENCES RELATING TO INFRINGEMENT OF COPYRIGHT

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **the reference standard pursuant to Decree 231 of the administrative offence resulting from a crime see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### SECTION DESCRIPTION AND DEFINITIONS

This Section covers copyright offences.

In order to ensure a correct understanding of this Special Section by all the Recipients of this Model, an exemplification of the works protected by copyright is provided below.

Copyright protects:

- computer programmes;
- databases which, by virtue of the selection or arrangement of the material, constitute an intellectual creation of the author;
- all works of creative ingenuity in the fields of literature, music, the figurative arts, architecture, theatre and cinematography, regardless of their form or mode of expression.

The following are also generally protected:

- computer programs in any form, as long as they are original and the result of the author's intellectual creation;
- databases, understood as collections of works, data or other independent elements arranged systematically or methodically and individually accessible by electronic means or otherwise The protection of databases does not extend to their content and is without prejudice to existing rights over such content;
- industrial design works having an inherent creative character and artistic value.
- literary, dramatic, scientific, educational, religious works, whether in written or oral form;
- musical works and compositions, with or without words, dramatic-musical works and musical variations which constitute original works in themselves;
- choreographic and pantomimic works, the outline of which is fixed in writing or otherwise;
- works of sculpture, painting, the art of drawing, engraving and similar figurative arts, including set design;
- the drawings and works of architecture;
- works of cinematographic, silent or sound art;
- photographic works and works expressed by a process similar to photography.

## 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### 1.A - AREAS AT RISK

Purchase and sale of goods and services / Marketing: presentation of the image of the entity to the public / I.T.

### 1.B – SENSITIVE ACTIVITIES

Below are the main **"S/A" Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk.

S/A: presentation of the entity's image to the public: preparation of content (images, phrases, advertising *claims* , publishing activities, files and any other element protected by copyright law) to be disseminated as part of the activities of presenting the image of the entity to the public, even for non-commercial purposes; S/A: advertising / publishing activities

S/A: IT systems: activities related to the purchase and renewal of licenses, software or databases.

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## 2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE

**The Recipients of this Model are generally prohibited from:**

- . engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- . participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes referred to in Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- duplicating or reproducing works protected by copyright, in the absence of express permission from the copyright holder or the right holders;
- disseminating or modifying works protected by copyright, in the absence of express authorisation from the copyright holder or the right holders;
- leasing or holding for commercial purposes works protected by copyright, in the absence of express authorisation from the copyright holder or the right holders;
- implementing file sharing practices, through the exchange and/or sharing of any type of files through peer-to-peer platforms;
- engaging in any further conduct that may infringe the intellectual property rights of others.
- using the e-mail boxes of the entity for participation in debates, forums or mail lists, unless with prior and express authorisation;
- using alternative connections to those made available by the entity for the performance of the work activity;
- installing any computer program, even if related to the activity of the entity, without first having consulted the IT Systems Manager

Informativi;

**The Recipients of the Model must comply with the following rules:**

- Before carrying out any action relating to commercial activity, presentation of the entity's image to the public or advertising/publication, it must be verified that this activity does not infringe the copyright of third parties.

In the case of involvement of third parties such as, for example, suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - in the context of sensitive activities, **the following rules must also be respected:**

- the choice of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. -shall be based on criteria of professionalism and competence of the professional/collaborator and the assignment of tasks shall be based on a decision-making process that ensures the segregation of duties and responsibilities;
- suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. - must read the Model and undertake to comply with the provisions set out in specific clauses, inserted/added to the contract stipulated between them and the entity, which provide for the termination of said contract in the event of non-compliance;
- contracts with suppliers, external collaborators/consultants and third parties acting in various capacities in the name and on behalf of the entity, Business Partners – etc. - must be defined in writing, highlighting all the conditions on which they are based, as well as the declaration of commitment to comply with the Model and consequences in case of violation;
- contracts with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must be proposed, verified by the competent function and approved by the officers of the entity with the appropriate signatory powers;
- the activities of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners - etc. - must be duly documented and, in any case, the function that has used their work must certify in writing the effectiveness of the service before paying the related fees;
- the payment of fees to suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners – etc. – must

be made on the basis of an analytical list of the activities carried out, which allows assessing the conformity of the fees to the value of the service rendered.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:

INDUCTION NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO THE JUDICIAL AUTHORITY

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

## **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers crimes relating to statements to be made to the Judicial Authority.

### **1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Administration officers and other individual areas involved in the case of disputes with a single specific object/ Legal office

#### **1.B - SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: dispute management, management of appointed lawyers and management of relations with witnesses.



**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- . engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- . participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- by force or threat, or by the offer of money or other benefits, inducing another person who is required to give evidence before a judicial authority not to do so or to give false evidence.

**The Recipients of the Model must comply with the following rules:**

- must always act with the utmost transparency in legal proceedings.

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as**

**supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- the notification of acts relating to judicial and/or arbitration proceedings concerning the entity or subjects belonging to the entity or, in a broader sense, the Recipients of this Model, if the acts may concern issues related to Decree 231.
- news/information that may affect the application or infringement of this Model;
- the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:  
ENVIRONMENT

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence** resulting from a crime: **see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence** (i.e. the single "macro-category" of offences): **see the second column of the "Catalogue-List of Offences/Crimes"**;
- **individual offences** (linked to the aforementioned single "macro-category" of offences): **see the third column of the "Catalogue - List of Offences/Crimes"**

## **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers environmental offences

### ***1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES***

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

- production sites
- goods handling areas
- offices

#### **1.B – SENSITIVE ACTIVITIES**

Below are the main **"S/A" Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk.

S/A: management of waste

S/A: management of ozone-depleting substances

S/A: management of the monitoring, surveillance and operational control of discharges, waste and emissions

S/A: management of emissions

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

The entity guarantees:

- that, in relation to the provisions of Decree 231, all its activity will take place according to current environmental regulations;
- to maintain a transparent behaviour towards the Public Administration in the management of obligations and communications of a technical-regulatory nature related to the obtaining of authorisations, licences, concessions or permits, or the management of controls and inspections related to activities and processes of an environmental nature;
- that all the information transmitted to the reference bodies in verbal, written or through the use of info-telematic systems will be prepared in compliance with the specific legislation that regulates the underlying activity and will be complete, truthful and correct as well as reconstructible, in terms of traceability of the information flows and the data that generated them;
- the thorough and conscious review and management of the provisions of the permits and, in any case, of the various environmental aspects;
- to promote compliance with the aforementioned standards, regulations and principles to ensure compliance with environmental protection provisions;
- to promote information and internal training on specific risks related to the performance of their tasks and activities, structure and regulations on environmental matters, protocols and prevention and protection measures, and/or take note of the information provided and/or actively participate in training courses.

### **The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way (as per provisions contained in Decree 231) from:**

**- . Regarding waste management:**

-- in general, the Recipients of this Model are prohibited from:

- . using intermediaries, transporters and disposers who do not hold the necessary permits, registrations or notifications for the activity of transport, intermediation and disposal of hazardous and non-hazardous waste; - abandoning waste (management of an unauthorised landfill)

- . mixing hazardous waste and incorrectly identifying the waste;

- . failing to comply with the obligation to notify, to keep obligatory registers and forms, to fill in incorrectly the loading and unloading register and forms, to draw up or use during transport a certificate of analysis of the waste containing incorrect information on the nature, composition and chemical and physical characteristics of the waste, or inserting a false certificate in the data to be provided for the purpose of the traceability of the waste;

- promoting, establishing, organising or contributing to creating and guaranteeing over time an organisational structure that, albeit minimal, is in any case suitable and adequate for transferring, receiving, transporting, exporting, importing or abusively managing large quantities of waste in order to obtain profit in violation of the cases and procedures established and regulated by law for the illegal trade of waste or for the illegal management of large quantities of waste;

-- the Recipients of the Model must comply with the following **rules**:

- . ensure that waste is disposed of in a manner that respects the environment and the law;

- . ensure that all the data contained in the waste loading and unloading registers, forms, waste analysis certificates are complete, correct and truthful;

- . guarantee the correct sealing - also in terms of numbering and authentication- and the correct archiving of the loading and unloading register, reporting all the information on the qualitative and quantitative characteristics of the waste;

- . guarantee the correct storage - including numbering and authentication- and archiving of waste transport forms, including the verification of authorisations of waste management companies and transporters;

- . ensure that waste containing hazardous substances is correctly identified and stored in accordance with current legislation.

- . check the authorisations of forwarding agents and waste disposal companies.

**- . Regarding emissions and ozone-depleting substances:**

- . In general, the Recipients of this Model **are prohibited from**:

-- unauthorised emissions into the atmosphere (except in cases provided for by law); each emission must be carried out in accordance with the requirements of the competent authority or the provisions of the specific permit and each new emission point must always be authorised.

- the Recipients of the Model must comply with the following **rules**:

- pay the utmost attention to the management of emissions, comply with the provisions of the permit and take immediate safety action in the event of an accident.
- identify the presence of ozone-depleting substances within the entity's facilities and implement any legal requirements

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.



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- OFFENCES/CRIMES SECTION concerning:

EMPLOYMENT OF ILLEGALLY STAYING THIRD-COUNTRY NATIONALS

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### SECTION DESCRIPTION AND DEFINITIONS

This Section covers offences relating to the employment of illegally staying third-country nationals.

**Document:** means any letter (including e-mail), note, minute, report, reminder, message, drawing, photograph, film, map, paper, plan, matrix or any other form of recorded information (in electronic form, on magnetic tape, CD ROM, etc.).

**Higher hierarchical level:** means the hierarchical level above the contact person who has the appropriate powers and levels of authorisation to carry out and delegate the activities.

**Contact person:** employee or other person appointed by the Company who collaborates internally in the preparatory phases, in the collection of data, information and documentation.

**Function / Unit Manager:** employee who is entrusted with the responsibility of a Function/Unit, through Service Order or Organisational Communication. **Permit of stay:** the permit of stay is the document that allows the non-EU citizen to stay on the Italian territory.

#### 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

H.R / Administration

### **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: selection and hiring of new resources

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

### **The Recipients of this Model are generally prohibited from:**

-. engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this

Model and related to this Section;

-. participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes referred to in Decree 231 and related to this Section;

-. engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

### **The Recipients of the Model must comply with the following rules:**

-. Recruitment of staff must be carried out in accordance with the document containing the rules for requesting new staff and for the selection procedure, which must be duly integrated, inter alia, by providing for the following

- the acquisition, prior to the recruiting or the start of the collaboration relationship, of the copy of the permit of stay of the non-EU worker;

- the acquisition, at least 30 days before the expiry of the permit of stay, of the photocopy of the application addressed to the Police Headquarters to obtain the renewal of the permit itself.

Contracts with suppliers must include a specific clause requiring the supplier not to use workers without a permit of stay or with an expired permit.

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the**

**principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- OFFENCES/CRIMES SECTION concerning:

RACISM AND XENOPHOBIA

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely; moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **the reference standard pursuant to Decree 231 of the administrative offence resulting from a crime see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

## **SECTION DESCRIPTION AND DEFINITIONS**

This Section covers racism and xenophobia offences.

### **1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES**

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Theoretically: all

#### **1.B – SENSITIVE ACTIVITIES**

**Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.**

S/A: theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## *2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE*

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

**The Recipients of the Model must comply with the following rules:**

- comply with the entity's Code of Ethics;
- conduct all activities in a manner that is based on the utmost respect for applicable laws.

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures.**  
**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.



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- OFFENCES/CRIMES SECTION concerning:

FRAUD AT SPORTING EVENTS, UNLAWFUL GAMBLING OR BETTING AND GAMBLING CARRIED OUT BY MEANS OF PROHIBITED EQUIPMENT

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely; moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence** resulting from a crime: **see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence** (i.e. the single "macro-category" of offences): **see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences** (linked to the aforementioned single "macro-category" of offences): **see the third column of the "Catalogue - List of Offences/Crimes"**

## SECTION DESCRIPTION AND DEFINITIONS

This Section covers offences relating to fraud at sporting events, unlawful gambling or betting and gambling carried out by means of prohibited equipment.

### 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### **1.A - AREAS AT RISK**

Theoretically: all

### **1.B – SENSITIVE ACTIVITIES**

Below are the main "**S/A Sensitive Activities**" most exposed to the risk of offences/crimes within the Areas at risk.

S/A: theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

In view of the typical activities carried out by the entity, the commission of the offences relating to this Section is only abstractly conceivable.

Moreover, in view of the particular seriousness of the offences referred to in this Section, the entity considers it important to include in the Model a set of principles, rules, and protocols of a general nature, which all Recipients must take into account in the context of their activities.

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

**The Recipients of the Model must comply with the following rules:**

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

**The Recipients of the Model must comply with the following rules:**

- comply with the entity's Code of Ethics; - conduct all activities on behalf of the entity so that they are based on the utmost respect for the applicable laws.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.

- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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OFFENCES/CRIMES SECTION concerning:

TAX OFFENCES

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **the reference standard pursuant to Decree 231 of the administrative offence resulting from a crime** see the first column of the "Catalogue-List of Offences/Crimes"
- **the single administrative offence** (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";
- **individual offences** (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"

#### SECTION DESCRIPTION AND DEFINITIONS

For the description of the offences in this Section, please refer to Annex A "Catalogue-List of offences ": various tax offences (fraudulent declarations, invoices and documents for non-existent transactions, concealment and destruction of accounting documents, fraudulent subtraction into the payment of taxes, etc.).

#### 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

The departments and parts of such departments or bodies that deal with tax/corporate declarations or with the company's accounting records or documents. The natural persons who can be indicated as subjects, in a non-exhaustive manner, are for example: directors, members, in the broader sense, of the administration and accounting/fiscal-financial-corporate department and the various functions that issue or receive invoices or other tax documents, etc.

## **1.B – SENSITIVE ACTIVITIES**

Below are the main "S/A" Sensitive Activities most exposed to the risk of offences/crimes within the Areas at risk.

S/A: all activities and declarations of an administrative-accounting/fiscal-financial-corporate nature related to the various cases of Decree 231/01 (such as, but not limited to: tax obligations, accounting and related documentation, preparation of financial statements, cash flows - receipts and payments - purchases and sales, etc.)

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## 2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**In addition, the Recipients of this Model are prohibited in a more specific way (and as also indicated in Decree 231 ) from:**

- making fraudulent declarations through invoices or other documents relating to non-existent transactions; with the aim of evading income tax or value added tax, using invoices or other documents relating to non-existent transactions, indicating in one of the declarations relating to said taxes fictitious passive elements entered in the obligatory accounting records;
- . (apart from the cases referred to above) making fraudulent declarations by any other means, all with the aim of evading income tax or VAT, carrying out objectively or subjectively simulated transactions or using false documents or any other fraudulent means likely to impede the assessment and mislead the tax administration, including in any of the declarations relating to said taxes, active elements for an amount lower than the actual amount or fictitious liabilities or credits and withholding taxes considered to be fictitious, exceeding the thresholds established by law and including the aforementioned documents in the obligatory accounting records;
- . with the intention of evading income or value added taxes, making false declarations, indicating in one of the annual declarations relating to said tax assets of less than the actual amount or non-existent liabilities ;

- with the intention of evading income tax or value added tax, failing to submit the returns relating to such taxes or failing to submit the declaration of withholding tax
- for the purposes of undue compensation, not paying sums due, using non-existent credits as compensation
- for the purpose of undue compensation, failing to pay sums due, using credits not due as compensation;
- issuing invoices or other documents for non-existent transactions, all with the intention of enabling third parties to evade income tax or value added tax, - hiding or destroying all or part of accounting records or documents the retention of which is mandatory, all with the intention of evading income tax or value added tax, or enabling third parties to evade such taxes;
- fraudulently evading the payment of income tax or value added tax, or the payment of interest or administrative penalties relating to the said taxes, for a total amount greater than that provided for by law, by means of simulated sales or other fraudulent acts on their own assets or those of third parties, capable of rendering the compulsory recovery procedure wholly or partially ineffective;
- obtaining for themselves, or for others, a partial payment of taxes by indicating, in the documentation submitted for the purposes of the tax transaction procedure, active elements for an amount lower than the actual amount, or fictitious passive elements for a total amount greater than that provided for by law;
- smuggling using the methods referred to in the Criminal Code and the various special laws referred to in the Catalogue/List of Offences/Crimes "referred to in Annex A to this Model

### *3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

### **Standard Management/ Control systems and MP-Specific Management Procedures.**

**The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**



#### *4. INFORMATION FLOWS TO THE SB*

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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- . OFFENCES/CRIMES SECTION:

SMUGGLING

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

#### SECTION DESCRIPTION AND DEFINITIONS

This Section covers offences relating to smuggling in general and in the manner indicated in each of the offences referred to in the third column of the "Catalogue - List - Offences - Crimes" (doc. A).

#### 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

#### **1.A - AREAS AT RISK**

Theoretically: all, but in particular the areas/functions that are under the control of the General Operation Management (logistics, warehouses, production, human resources, etc.) and the administrative area.

#### **1.B – SENSITIVE ACTIVITIES**

The main "**S/A**" **Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk, are all those activities related to this Section of Offences and indicated in the individual offences in the third column of the "Catalogue – List of Offences - Offences" (as a mere non-exhaustive example: smuggling of goods across land borders and customs areas / smuggling of goods in border lakes / smuggling in non-customs areas, etc.).

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes referred to in Decree 231 and related to this Section;
- engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- engaging in any of the smuggling activities described in Decree 231 and in the third column of the "Catalogue/List of Offences/Crimes" (Annex A);

**The Recipients of the Model must comply with the following rules:**

- comply with all the existing procedures of the entity of all the areas/functions that are under the control of the Operation General Management (for example: logistics, warehouses, production, human resources, etc.) and the administrative area.

**The Recipients of the Model must comply with the following rules:**

- comply with the entity's Code of Ethics;
- conduct all activities on behalf of the entity so that they are based on the utmost respect for the applicable laws.

## **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

-\* news/information that may affect the application or

infringement of this Model;

-\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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-. OFFENCES/CRIMES SECTION:

- AGAINST CULTURAL HERITAGE - HANDLING OF STOLEN CULTURAL HERITAGE, DEVASTATION AND PLUNDERING OF CULTURAL AND NATURAL HERITAGE

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely: moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence resulting from a crime: see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence (i.e. the single "macro-category" of offences): see the second column of the "Catalogue-List of Offences/Crimes";**
- **individual offences (linked to the aforementioned single "macro-category" of offences): see the third column of the "Catalogue - List of Offences/Crimes"**

*SECTION DESCRIPTION AND DEFINITIONS*

This Section covers the following offences:

- . against cultural heritage
- . handling of stolen cultural heritage, devastation and plundering of cultural and natural heritage

*1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES*

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

**1.A - AREAS AT RISK**

Theoretically: all

## **1.B – SENSITIVE ACTIVITIES**

The main "**S/A**" **Sensitive Activities** exposed to the risk of committing offences/crimes within the Areas at risk, are all those activities related to this Section of Offences and indicated both in the titles/names of the articles and in the articles themselves of the individual offences mentioned in the third column of the "Catalogue – List of Offences - Crimes" (Annex A).

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

In view of the typical activities carried out by the entity, the commission of the offences relating to this Section is only abstractly conceivable.

Moreover, in view of the particular seriousness of the offences referred to in this Section, the entity considers it important to include in the Model a set of principles, rules, and protocols of a general nature, which all Recipients must take into account in the context of their activities.

## **2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE**

**The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly, and even if only in the abstract or potentially as a prerequisite, includes the offences/crimes provided for by Decree 231 and related to this Section;
- engaging in any conduct that is inconsistent with, or does not comply with, the principles, rules, protocols of this Model and the Code of Ethics.

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

**The Recipients of the Model must comply with the following rules:**

**Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

**The Recipients of the Model must comply with the following rules:**



- comply with the entity's Code of Ethics; - conduct all activities on behalf of the entity so that they are based on the utmost respect for the applicable laws.

### **3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES**

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model (Annexes whose content/text is an integral part of the Model) - and if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

### **4. INFORMATION FLOWS TO THE SB**

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

\* news/information that may affect the application or

infringement of this Model;

\* the following minimum information:

- proposed changes to the procedures/protocols for which they are responsible.
- any new activity at risk and/or any changes to existing activities at risk falling within their competence.

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-. OFFENCES/CRIMES SECTION concerning:

TRANSNATIONAL OFFENCES

**In view of the typical activity carried out by the entity, the commission of the offences/crimes of this Section is only abstractly conceivable and the risk is unlikely: moreover, given the particular seriousness of the offences/ crimes, the entity considers it important to provide in the following Paragraph 2 a series of principles, rules, protocols of a general nature that all Recipients must take into account in the context of their activities.**

**For the identification of the individual cases of offences/crimes which - according to Decree 231 and subsequent amendments - are generally attributed to this Section, please refer explicitly to Annex A to this Organisational Model, entitled "Catalogue - List of Offences/Crimes", and in particular to the first (A), second (B) and third (C) columns which identify and describe them (as well as in the "Mapping" file, where the same three columns are used):**

- **The reference standard pursuant to Decree 231 of the administrative offence** resulting from a crime: **see the first column of the "Catalogue-List of Offences/Crimes"**
- **the single administrative offence** (i.e. the single "macro-category" of offences): **see the second column of the "Catalogue-List of Offences/Crimes"**
- **individual offences** (linked to the aforementioned single "macro-category" of offences): **see the third column of the "Catalogue - List of Offences/Crimes"**

## SECTION DESCRIPTION AND DEFINITIONS

This Section covers offences of a transnational nature.

The legislature has stated the conditions under which a type of crime can be defined as a *transnational crime*. These conditions are also among the various ones indicated below: -. it is necessary that the unlawful conduct:

- . is committed in more than one State; or
- . is committed in one State but has substantial effects in another State; or
- . is committed in one State only, although a substantial part of its preparation or planning or direction and control must take place in another State; or
- . is committed in a State, but involves an organised criminal group engaged in criminal activity in more than one State.

In view of the particularly serious nature of the offences in question, the entity shall draw the attention of the Recipients of the Model to the provisions of the various regulations on the subject, the text of which is given and referred to in Appendix A "Catalogue/List of offences".

## 1. SENSITIVE AREAS/ACTIVITIES THAT ARE CONSIDERED TO BE AT RISK OF OFFENCES/CRIMES

In relation to this Section, the analysis of the current situation has shown that, within the entity, the **sensitive areas / activities that are considered at risk of the offences/crimes referred to in Decree 231** (and indicated in Annex A "Catalogue/List of Offences/Crimes") **are those identified in this Model and in the "Mapping" file annexed to the Model** (directly linked to the specifications and any MP-Management Procedures-currently (or in the future) provided for in the Annex: "Text of the MP-Specific Management Procedures").

### 1.A - AREAS AT RISK

Theoretically: all

### 1.B – SENSITIVE ACTIVITIES

Below are the main **"S/A" Sensitive Activities** most exposed to the risk of offences/crimes within the Areas at risk.

S/A: theoretically: all

**The Sensitive Activities process is governed by the set of provisions in Paragraph 2 below of the Model, by the entity's Management Protocols and Procedures (as well as by consolidated operating practices and Guidelines).**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities for the purpose of ex-post control of the implemented activity as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the implemented activity.**

## 2. PRINCIPLES - RULES – PROTOCOLS OF A GENERAL NATURE

### **The Recipients of this Model are generally prohibited from:**

- engaging in any conduct that integrates the types of offence indicated in the "Catalogue/List of Offences/Crimes" referred to in Annex A to this Model and related to this Section;
- participating in or giving rise to any conduct that, individually or collectively, even indirectly and even only in the abstract or potentially, may constitute the prerequisite for the offences/crimes referred to in Decree 231 and related to this Section;-
- engaging in any conduct that is not in line or does not comply with the principles, rules, protocols of this Model and the Code of Ethics.

### **Furthermore, the Recipients of this Model are prohibited in a more specific way from:**

- permanently using the entity or its organisational unit for the purpose of enabling or facilitating the commission of the offences referred to in this Section;

### **The Recipients of the Model must comply with the following rules:**

- comply with the entity's Code of Ethics;
- conduct all activities and operations on behalf of the entity so that they are based on the utmost respect for the laws in force, as well as the principles of fairness and transparency;

- comply with current legislation and the entity's rules on the management and use of resources and corporate assets, including with regard to conducting the necessary controls, including preventive ones, on goods and resources of foreign origin; - comply with current legislation on immigration and employment, with particular regard to the employment relationship;
- avoid any conduct that has the purpose or effect of inducing a third party to make false statements in the context of criminal proceedings;
- maintain a clear, transparent, diligent and cooperative attitude towards the public authorities, in particular towards the judging and investigating authorities, by providing all the information, data and news that may be requested.;
- respect the principles of fairness, transparency and good faith in relations with suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Business partners, etc. and, in general, with contractual counterparties (including foreign counterparties and/or in the case of import/export and/or with entities/companies belonging -even if in the future - to the same Group);
- with regard to the commercial/professional reliability of suppliers, collaborators/external consultants and third parties acting in various capacities in the name and on behalf of the entity, Commercial partners, etc. must request all the necessary information, also using the tools provided by external consultants for this purpose;
- draw up in writing the tasks entrusted to the service companies and/or natural persons in charge of the economic and financial interests of the company, specifying the content and the economic conditions agreed;
- each Recipient, in their capacity as competent function, ensures the monitoring of the regularity of payments to all counterparties (including entities/companies that are part - even if in the future - of the same Group); in particular, it must be accurately verified that there is a match between the entity to which the order is issued and the entity that collects the respective amounts;
- ensure maximum transparency in the case of conclusion of agreements/joint ventures aimed at realising investments.
- with reference to intra-group transactions, the entity has adopted specific control systems pursuant to current Italian laws and codes. In particular, with respect to intra-group transactions, all Recipients are required to:
  - carry out both formal and substantive control over accounting transactions;
  - ensure that proper accounting is maintained;
  - verify, as part of the audit protocols, compliance with the above.

### *3. PRINCIPLES, RULES, PROTOCOLS – SPECIFIC MANAGEMENT PROCEDURES*

**In addition to the provisions of Paragraph 2 (Principles, rules, protocols of a general nature) of each Section and in addition to the consolidated practices and Guidelines, for the cases relating to this Section, the Recipients of the Model must also comply - if specifically provided for, both now and if approved in the future - with the principles, rules, protocols / M.P. - Specific Management Procedures referred to in the Annexes to the Model to which reference is expressly made and in particular to those contained in the Annex called "TEXT of the specific Management Procedures"; the contents/texts are to be respected both if already provided in the aforementioned Annexes and adopted together with the Model** (Annexes whose content/text is an integral

part of the Model) - and **if approved (even with mere modification) at a date subsequent to that of the adoption of the Model.**

**The entity provides for the segregation of tasks, the traceability of individual operations/activities also for the purpose of ex post control of the activity carried out as well as a system of proxies/powers of attorney consistent with the assigned organisational responsibilities and the activity to be carried out.**

**Standard Management/ Control systems and MP-Specific Management Procedures. The M.P. – Specific Management Procedures referred to in the aforementioned "TEXT" Annex to the Specific Management Procedures must also be considered to as supporting and complementing, for the purposes of compliance with the legislation of Decree 231, M.P.-Management Procedures already adopted by the entity or provided for by standard Management / Control Systems in various areas that may (or may in the future, if gradually adopted) also concern the legislation of Decree 231 (such as the Management Systems relating to: OHSMS for occupational health and safety, environment protection, quality etc.) and, in this case, to be followed also for compliance with the regulations referred to in Decree 231 and this Model.**

#### 4. INFORMATION FLOWS TO THE SB

The entity (in the persons of the senior executives as well as of the officer(s) who carry out their activity within the area referred to in this Section) must communicate to the Supervisory Body:

- \* news/information that may affect the application or infringement of this Model;
- \* the following minimum information:
  - proposed changes to the procedures/protocols for which they are responsible.
  - any new activity at risk and/or any changes to existing activities at risk falling within their competence.

\* \* \*

ANNEXES: IMPORTANT

**The Annexes are part of this Model: their content and text must be understood as fully referred to and rewritten in this Model and constitute an integral part thereof.**

Although the **Code of Ethics** is a different document from the Model, it is intrinsically linked to the Model itself and forms an integral part thereof.

-END OF THE ORGANISATIONAL MODEL-  
(including Annexes and Code of Ethics)