

Organisational, Management and Control Model of SEA Vision S.r.l.

pursuant to Legislative Decree 8 June 2001, n. 231

Special Section

Approved by the Board of Directors of SEA Vision S.r.l. on 28th March 2025



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SPECIAL SECTION A

**Crimes against the Public Administration and its assets, tax crimes,
crime of corruption and inducement to corruption between private
individuals and crime of induction not to make statements or to make
false statements to the judicial authority**



Function of the Special Section A

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the "Recipients" of the Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in articles 24, 25, 25-*ter* (limited to corruption and instigation to corruption between private individuals) 25-*decies* and 25-*quinqüesdecies* of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, all the types of offense giving rise to the administrative liability of the companies pursuant to articles 24, 25, 25-*ter* (as specified above) 25-*decies* and 25-*quinqüesdecies* of the Decree.

Offences against the Public Administration and its assets

Misappropriation of public funds (article 316-*bis* of the criminal code)

The offense occurs if, after having legitimately received funding or contributions from the Italian State or the European Union, the funds obtained are not used for the purposes for which they were intended (the conduct, in fact, consists in having distracted, even partially, the sum obtained; no relevance assumes that the planned activity has in any case been carried out).

Undue receipt of public funds (article 316-*ter* of the criminal code)

The offense occurs in cases where - through the use or presentation of false declarations or documents or the omission of due information - contributions, financing, subsidized loans or other disbursements



of the same type are obtained without being entitled to them or provided by the State, other public bodies or the European Union.

No relevance assumes the use that is made of the disbursements, since the offense occurs when the funding is obtained.

This hypothesis of crime is residual with respect to the most serious case of fraud against the State, in the sense that it occurs only in cases where the conduct does not integrate the details of the fraud aggravated by the receipt of public funds.

Fraud against of the State or other public entity or the European Communities (Article 640, paragraph 2, No. 1, of the criminal code)

The offense occurs in the event that, in order to make an unjust profit, artifices or deception are carried out which are likely to mislead and cause damage to the State (or to another Public Entity or to the European Union).

The offense can occur, for example, in the event that, in preparing documents or data for participation in tender procedures, untruthful information is provided to the Public Administration (for example supported by altered documentation), in order to obtain the award of the tender itself.

Aggravated fraud to obtain public funds (article 640- *bis* of the criminal code)

The offense occurs in the event that the fraud is carried out in order to unduly obtain public funds.

This case can occur in the event that artifices or tricks are put in place, for example by communicating untrue data or preparing false documentation, to obtain public funding.

Informatic fraud against the State or other public entity (Article 640- *ter* of the criminal code)

The offense occurs in the event that, by altering the functioning of an IT or telematic system or by manipulating the data contained therein, an unjust profit is obtained by causing damage to third parties. Specifically, the offense in question may be integrated if, once a loan has been obtained, the IT system is violated in order to enter an amount relating to the loan greater than the one obtained legitimately.



Extortion committed by a public officer (article 317 of the criminal code)¹

The offense occurs in the event that a public official or person in charge of a public service, abusing his position, forces someone to procure money or other benefits not owed to him or to others.

This offense is susceptible of a merely residual application with respect to other cases considered by the Decree; in particular, this form of crime could occur in the event that an Employee or intermediary of the company competes in the crime committed by the public official or in charge of a public service, which, taking advantage of this quality, requests third parties to perform services that are not due (provided that such behaviour is carried out in the interest, even if not exclusive, of the company).

Corruption for the exercise of the function (Article 318 of the criminal code)²

The offense occurs in the event that a public official for the exercise of his functions or powers unduly receives, for himself or for a third party, money or other benefits or accepts the promise.

The activity of the public official may manifest itself either in a due act (for example: speeding up a practice whose fulfilment is within its competence) or in an act contrary to one's duties (for example: public official who accepts money to guarantee the award of a race).

This offense differs from bribery in that there is an agreement between the bribe and the briber to achieve a mutual advantage, while in bribery the private individual is subject to the conduct of the public official or public service employee.

Corruption for an act in breach of official duties (Article 319 of the criminal code)

The offense occurs in the event that a public official to omit or delay or for omitting or delaying an act of his office, or to perform or for performing an act contrary to official duties, receives for himself or for a third party, in cash or other utility, a salary that is not due to him or accepts his promise.

Aggravating circumstances (Article 319-*bis* of the criminal code)

The punishment increases if the fact referred to in article 319 relates to the award of public employment, salaries or pensions, or the stipulation of contracts in which is both interested the administration to which the official belongs and the payment or reimbursement of taxes.

¹ As amended by Law no. 69 of 27 May 2015, " Provisions on crimes against the public administration, mafia-type associations and false accounting" in force since 14 June 2015.

² As amended by Law 6 November 2012, n.190.



Corruption in judicial deeds (article 319-ter of the criminal code)

The offense could occur if the company is part of a judicial proceeding and, in order to obtain an advantage in the proceeding itself, it corrupts a public official (not only a magistrate, but also a registrar or other official). The crime in question is punished more seriously than simple corruption.

Undue induction to give or promise utilities (article 319-quater of the criminal code)³

The law punishes the public official or the person in charge of public service who, by abusing his quality or his powers, induces someone to give or promise unduly, to him or to a third party, money or other benefits, unless the fact constitutes a more serious crime.

Corruption of a person in charge of a public service (Article 320 of the of the criminal code)⁴

The provisions of articles 318 and 319 of the criminal code also apply to the person in charge of a public service.

Penalties for the corruptor (Article 321 of the criminal code)

Inducement to corruption (Article 322 of the criminal code)⁵

Incurs it anyone who offers or promises money or other benefits not owed to a public official or to a person in charge of a public service for the exercise of his functions or powers if the offer or promise is not accepted.

Incurs it anyone who offers or promises money or other benefits not due to a public official or to a person in charge of a public service if the offer or promise is made to induce to omit or delay an act of his office, or to make an act contrary to his duties, if the offer or promise is not accepted.

Embezzlement, blackmail, undue inducement to give or promise utility, corruption and instigation to corruption of members of international Courts or bodies of the European Communities or of international parliamentary assemblies or of international organizations and of officials of the European Communities and of foreign States (article 322- bis of the criminal code)⁶

³ As amended by Law 6 November 2012, n. 190.

⁴ As amended by Law 6 November 2012, n. 190.

⁵ As amended by Law 6 November 2012, n. 190.

⁶ As amended by Law 6 November 2012, n. 190 and by the Law 9 January 2019, n. 3.



The provisions of articles 314, 316, from 317 to 320 and 322, third and fourth paragraphs, of the criminal code also apply to:

- 1) to members of the Commission of the European Communities, of the European Parliament, of the Court of Justice and of the Court of Auditors of the European Communities;
- 2) to officials and agents hired by contract pursuant to the Regulations of Officials of the European Communities or the regime applicable to agents of the European Communities;
- 3) to persons commanded by the Member States or by any public or private body to the European Communities, who perform functions corresponding to those of officials or agents of the European Communities;
- 4) to members and employees of entities established on the basis of the Treaties establishing the European Communities;
- 5) to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service;
- 6) to the judges, the prosecutor, the deputy prosecutors, the officials and agents of the International Criminal Court, to the persons commanded by the States party to the Treaty establishing the International Criminal Court who carry out functions corresponding to those of the officials or agents of the Court itself, to members and employees of bodies established on the basis of the Treaty establishing the International Criminal Court;
- 7) to people who carry out functions or activities corresponding to those of public officials and those in charge of a public service within international public organizations;
- 8) to members of international parliamentary assemblies or of an international or supranational organization and to judges and officials of international courts.

The provisions of Articles 319-*quater*, second paragraph, 321 and 322, first and second paragraphs of the criminal code, also apply if the money or other utility is given, offered or promised to the persons indicated in the first paragraph of this article or to persons who exercise functions or activities corresponding to those of public officials and persons in charge of a public service in the context of other foreign States or international public organisations, if the fact is committed to procure for oneself



or others an undue advantage in international economic operations or for the purpose to obtain or maintain an economic or financial activity.

The persons indicated in the first paragraph are assimilated to public officials, if they exercise corresponding functions, and to persons in charge of a public service in other cases.

Trafficking of illegal influences (article 356 of the criminal code)

Introduced by L. 190/2012, the trafficking of illicit influences is an offense aimed at protecting the good name and prestige of the public administration. It criminalizes intermediation conducts made by third parties that, in a phase prior to the conclusion of the bribery agreement, intervene between the private sector and the public official. It is considered as a concrete tool aimed at countering lobbies inserted in the system of criminal liability of legal entities.

Fraud in public supplies (article 356 of the criminal code)

The law punishes anyone who commits fraud in the performance of supply contracts or in the fulfilment of other contractual obligations set out in article 355 of the criminal code, which refers to the obligations deriving from a supply contract concluded with the State, with another public body, or with a company providing public services or public utility.

Fraud against the European Agricultural Fund (article 2, paragraph 1, L. 898/1986)

The offence occurs in the event that, through the exposure of false data or information, someone unduly obtains, for himself or for others, aid, bonuses, indemnities, refunds, contributions or other disbursements at the total or partial expense of the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development, unless the fact constitutes a more serious crime provided for by article 640-*bis* of the criminal code.

Disruption of the freedom of auctions (art. 353 of the criminal code)

The provision punishes anyone who, with violence or threats or with gifts, promises, collusions or other fraudulent means, impedes or disturbs the bidding in public auctions or in private tenders on behalf of public administrations or drives away the bidders.



If the guilty party is a person appointed by law or by the authority to the aforementioned auctions or tenders, the penalty is increased.

Disruption of the freedom of the procedure for choosing the contractor (art. 353-bis of the criminal code)

Unless the act constitutes a more serious crime, the provision punishes anyone who, with violence or threats or with gifts, promises, collusions or other fraudulent means, disturbs the administrative procedure aimed at establishing the content of the tender notice or other equivalent act, in order to influence the methods of choosing the contractor by the public administration.

Embezzlement (article 341, paragraph 1 of the criminal code)

Embezzlement occurs when a public official or a person in charge of a public service embezzles money or other movable property that belongs to others and of which he has possession or availability by reason of his office or service.

The offence constitutes a relevant crime for the application of Legislative Decree 231/01 and subsequent amendments, only if committed by a public official or by a person in charge of a public service that, by reason of his office or service, possesses or have the availability of money or other movable property belonging to others and embezzles them, excluding the case of temporary use of the asset.

Embezzlement thought the profit of others' mistake (article 316 of the criminal code)

The offense occurs when the public official or the person in charge of a public service, in the exercise of his functions or service, taking advantage of the others' mistake, receives or unduly have, for himself or for a third party, money or other benefits.

The criminal conduct occurs, as expressly provided for by article 316 of the criminal code, alternatively, in the reception (that is the passive acceptance of a *quid* offered by a third party) or in the retention, for himself or for a third party (that is the keeping - consisting of an appropriation, non-return or transfer) of the asset at the agents.

The conduct constitutes a criminal offence, if it is carried out by the agent in the exercise of the functions or service being sufficient that he benefits from the erroneous and spontaneous third party's belief.



Improper allocation of money or movable property (art. 314-bis of the criminal code)

Outside the cases provided for in article 314, the crime of improper allocation of money or movable property occurs when a public official or a person in charge of a public service, who, by reason of his office or service, has possession or in any case the availability of money or other movable property belonging to others, allocates them to a use other than that provided for by specific provisions of law or by acts having the force of law from which there is no margin of discretion and intentionally procures for himself or others an unjust financial advantage or unjust damage to others.

The penalty is increased if the act offends the financial interests of the European Union and the unjust financial advantage or unjust damage exceeds 100,000 euros.

Tax crimes

Fraudulent declaration through the use of invoices or other documents for non-existent transactions (article 2, D. Lgs 10 March 2000, no. 74)

The law punishes anyone who, using invoices or other documents for non-existent transactions and in order to evade income or value added taxes, mentions fictitious passive elements in one of the tax declarations referred to those taxes.

The offence is considered committed by making use of invoices or other documents for non-existent transactions when such invoices or documents are recorded in the mandatory accounting records or are held for evidence purposes towards the financial administration.

If the amount of the fictitious passive elements is less than one hundred thousand euro, the sanction is reduced.

Fraudulent declaration through other devices (article 3, D. Lgs 10 March 2000, no. 74)

Outside the cases provided for in the previous article, the offense occurs when anyone, in order to evade income or value added taxes and by carrying out objectively or subjectively simulated transactions or by making use of false documents or other fraudulent means capable of hindering the assessment and to mislead the financial administration, mentions active elements in one of the declarations relating to those taxes for an amount lower than the actual one, or fictitious passive elements or credits and fictitious withholdings, or when the following requirements are jointly met:



- 1) the evaded tax, with reference to each tax mentioned by the law, exceeds the amount of thirty thousand euro;
- 2) the total amount of the evaded active elements exceeds five percent of the total amount of the active elements mentioned in the tax declaration or, in any case, exceeds one million five hundred thousand euro, or if the total amount of the credits and of the fictitious withholdings as a reduction of the tax, exceeds five percent of the amount of the tax itself or in any case thirty thousand euro.

The offence is considered committed by making use of invoices or other documents for non-existent transactions when such invoices or documents are recorded in the mandatory accounting records or are held for evidence purposes towards the financial administration.

The mere violation of the obligations to invoice and record the active elements in the accounting records, or the sole indication of active elements lower than the real ones in the invoices or in the notes do not constitute fraudulent means.

Issuing of invoices or other documents for non-existent transactions (article 8, D. Lgs 10 March 2000, no. 74)

The law punishes anyone who issues invoices or other documents for non-existent transactions, in order to allow third parties to evade income or value added taxes.

The issue of multiple invoices or documents for non-existent transactions during the same tax period is considered as a single crime.

If the untrue amount indicated in the invoices or documents, for the tax period, is less than one hundred thousand euro, the penalty is applied to a reduced extent.

Concealment or destruction of accounting documents (article 10, D. Lgs 10 March 2000, no. 74)

Unless the fact constitutes a more serious offense, the law punishes anyone that in order to evade income or value added taxes, or to allow third parties to evade, conceals or destroys all or part of the accounting records or documents which must be kept, in such way as to make the reconstruction of income and turnover impossible.

Fraudulent removal from the payment of taxes (article 11, D. Lgs 10 March 2000, no. 74)



The law punishes anyone who, in order to avoid paying income or value added taxes or interest or administrative sanctions relating to those taxes, for a total amount exceeding fifty thousand euro, simulates the alienation or carries out other fraudulent acts on their own or others' assets suitable to make the tax collection procedure enforcement totally or partially ineffective.

If the amount of taxes, penalties and interest exceeds two hundred thousand euro, the penalty is increased.

The law also punishes anyone who, in order to obtain a partial payment of taxes and related ancillaries for himself or others, indicates in the documentation presented for the purposes of the tax settlement procedure fictitious passive elements for an amount lower than the actual amount or fictitious passive elements for a total amount exceeding fifty thousand euro. If this amount exceeds two hundred thousand euro, the penalty is increased.

Pursuant to article 25-*quinquiesdecies*, paragraph 2 of the Decree, in case following the commission of the tax offenses referred to above, it is ascertained that the entity achieved a significant profit, the pecuniary sanction applied would be increased by one third.

Unfaithful tax declaration (article 4 D. Lgs 10 March 2000, n.74)

Limited to serious transnational VAT fraud and evasion not less than 10 million euro.

The law punishes anyone who indicates in one of the annual tax declarations relating to value added tax active, elements for an amount lower than the actual amount or non-existent passive elements, if they are committed in the context of cross-border fraudulent systems and when two thresholds of punishment occur jointly:

- tax evaded higher than 100,000.00 euro, with reference to some of the individual taxes;
- active elements subtracted from taxation for an amount higher than 10% of the total amount of the active elements indicated in the tax declaration, or in any case higher than 2,000,000.00 euro.

The offense is punished by way of specific intent, consisting in the purpose of evading the value added tax, which is added to the awareness and willingness to carry out the criminal event (declaration of fictitious active elements or non-existent passive elements).

There are two hypotheses of non-punishment:



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- in the event that the tax debts, including penalties and interest, have been extinguished by means of full payment of the amounts due, following an active repentance or the filing of the tax declaration, provided that these have occurred before the perpetrator of the crime has had formal knowledge of accesses, inspections, verifications or the initiation of any administrative assessment or criminal proceedings;
 - in the event that the evaluations wholly considered differ by less than 10% from the right ones.

Failure to file tax declaration (article 5 D. Lgs 10 March 2000, n. 74)

Limited to serious transnational VAT fraud and evasion not less than 10 million euro.

The law punishes the taxpayer and the withholding agent who does not submit, being obliged, one of the returns relating to the value added tax, in the event of exceeding the punishment threshold.

The offense is punished by way of specific intent, consisting in the purpose of evading the value added tax, which is added to the awareness and willingness to carry out the criminal event (failure to file tax declaration).

In the event that the tax debts, including penalties and interest, have been extinguished by means of full payment of the amounts due, following an active repentance or the filing of the tax declaration, punishment is not envisaged if provided that these have occurred before the perpetrator of the crime has had formal knowledge of accesses, inspections, verifications or the initiation of any administrative assessment or criminal proceedings;

The offense is committed upon expiry of the delayed term of 90 days granted to the taxpayer to submit the tax declaration after the expiry of the ordinary term.

Undue offsetting (article 10-*quater* D. Lgs 10 March 2000, n. 74)

Anyone who fails to pay the sums due, using as compensation, pursuant to Article 17 of Legislative Decree No. 241 of 9 July 1997, undue credits for an annual amount exceeding fifty thousand Euros, shall be punished with imprisonment from six months to two years.

The law punishes anyone who fails to pay the amounts due, with imprisonment from six months to two years, using in compensation undue credits for an annual amount exceeding fifty thousand euro, pursuant to article 17 of Legislative Decree 9 July 1997, no. 241 and with imprisonment from one year



and six months to six years, anyone who does not pay the amount due, using as compensation non-existent credits for an annual amount exceeding fifty thousand euro, pursuant to article 17 of the Legislative Decree 9 July 1997, no. 241.

In this case, the agent's punishability is excluded when, also due to the technical nature of the assessments, there are conditions of objective uncertainty regarding the specific elements or particular qualities that establish the entitlement to the credit.

Inducement not to make or to make false statements to the judicial authority (article 377-*bis* of the criminal code)

The offense occurs when someone, with violence, threats, with the offer or promise of money or other benefits, induces not to make statements or to make false statements the person called to make, before the judicial authority, statements that can be used in criminal proceedings, when this has the right not to answer⁷, unless the fact constitutes a more serious offense.

Crime of corruption between individuals and instigation to corruption between individuals

Corruption between private individuals (article 2635 of the civil code)

The law punishes those who give or promise utilities to directors, general managers, managers in charge of preparing corporate accounting documents, auditors and liquidators (or to those who are subject to them), who, following the gift or promise of money or other benefits, for themselves or others, commit or omit acts in violation of the obligations inherent to their office or duties of loyalty, causing harm to the corporation.

Incitement to corruption between private individuals (article 2635-bis of the civil code)

The law punishes those who offer or promise money or other benefits not owed to directors, general managers, managers in charge of preparing corporate accounting documents, statutory auditors and liquidators, of companies or private entities, as well as those who carry out a working activity with the

⁷ These are subjects who hold the title of suspect (or accused), their next of kin to whom the law confers the right not to answer, pursuant to Article 199 of the criminal code. and the subjects who assume the role of suspect (or accused) of connected crime, provided that they have not already assumed the office of witness.



exercise of managerial functions, so that he performs or omits an act in violation of the obligations inherent to his office or of the loyalty obligations, if the offer or promise is not accepted.

Activities at risk

The activities at risk of the Company, with reference to crimes against the Public Administration and its assets, to the tax crimes, to the crime of corruption between private individuals and instigation to corruption between private individuals and to the crime of induction not to make declarations or to make false declarations to the judicial authority, are attributable to:

1. *Management of commercial activities;*
2. *Management of administrative fulfilments and related inspection activities;*
3. *Tax management;*
4. *Management of litigation and relations with the judicial authority;*
5. *Management of purchases of goods or services (including consultancy);*
6. *Selection and management of agents and business developers;*
7. *Recruitment and bonus system management;*
8. *Management of expense reports and entertainment expenses;*
9. *Cash flow management;*
10. *Inter - company contracts management;*
11. *Management of gifts and donations;*
12. *Management of sponsorships.*

The Recipients are required to adapt their behaviour to what is set out in this document and to the procedures which, case by case, are adopted by the Company.



Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients, as defined in the General Part of this Model.

In general, it is forbidden to engage in conduct or contribute to conducts that may fall within the cases referred to in Articles 24, 25, 25- *ter* (as specified above) 25-*decies* and 25-*quinqüesdecies* of Legislative Decree 231/2001 referred to above.

Violations of the principles and rules provided for in the Code of Ethics and in this Special Section are also prohibited.

Management of commercial activities

The management of commercial activities could present risk profiles in relation to the commission of the crime of corruption for an act contrary to official duties in the event for example, the Company would deliver or promise money or other benefits to a public official in order to obtain the award of the work unduly.

The management of commercial activities could present risk profiles in relation to the offense of corruption between private individuals in the event that a subjected or Apical person of the Company, for example, offered or promised money to the head of the purchase office of another company to enter into a contract for the supply of goods or services, including consultancy, at a value higher than the market value without any economic justification.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity **are required** to:

- ensure that the aforementioned relationships take place in full compliance with applicable laws, regulations, principles of loyalty, correctness and clarity, and observe internal procedures for the management of commercial activities, in particular with “Commercial Management SA_001_PCO” procedure;
- ensure that relations with officials of the Public Administration and with customers are managed exclusively by subjects with suitable powers;



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- in the event that the documentation to be sent to the Public Administration is produced - in whole or in part - with the support of third parties (engineering companies, technical Consultants, etc.), ensure that the selection of the same always takes place in compliance with the provisions of the "*Purchase of goods or services (including consultancy)*" section of this Special Section;
 - ensure that the definition of sales takes place in compliance with the credit limits and the payment terms previously established and authorized by the Company or that a specific authorization is obtained to overcome the credit limit;
 - ensure that the offers are prepared on the basis of the market reference prices or the *budget*;
 - ensure the traceability, in accordance with company procedures, of relations with customers, including the Public Administration;
 - communicate, without delay, to their hierarchical manager or to the Company's *management* and, at the same time, to the Supervisory Body of any conduct implemented by those who work for the counterparty (whether public or private), aimed at obtaining favours, illegal donations of money or other utilities, also towards third parties, as well as any criticality or conflict of interest arising in the context of the commercial relationship;
 - before forwarding to the Public Administration or private parties submit to the legal representative or persons with suitable powers, according to the attorney and proxy's system in place, the documents to be transmitted in order to verify the validity, completeness and truthfulness;
 - before starting commercial relationships that involve sales that are not taxable for VAT purposes, carry out the following checks.
 - verification of registration of the transferee with the VIIES system;
 - verification of the effective operation of the client company and of the congruence of the amount indicated in the letter of intent or in the offer with that corresponding to the turnover of the last financial statements presented;
 - verification that the corporate object resulting from the Chamber of Commerce registration is compatible with the goods of the commercial relationships with the customer;
 - verification of the credentials of the subjects who act as representatives of the client company;
 - verification of the place of destination of the goods sold;



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- verification of any other operational and commercial anomalies.

As part of the aforementioned behaviours, it **is forbidden** to:

- stipulate supply or sale contracts at prices that are excessively higher or lower than the market ones or established according to non-objective parameters, except for specific hypotheses for which reasons must be provided;
- maintain relations with Public Administration Officials or public officials without the presence of at least one other person, where possible, and without ensuring traceability, as specified above;
- make promises or undue donations of money or other benefits (by way of example: hiring, assignments of professional, commercial or technical roles) to public officials, persons in charge of the public service, private individuals or persons close to them;
- give in to recommendations or pressure from public officials or persons in charge of the public service aimed at exchanging gifts, gifts or other utilities;
- present untruthful statements showing documents in whole or in part that do not correspond to reality or omitting the display of true documents;
- do deceptive conduct towards the Public Administration such as to induce the latter into errors of assessment during the analysis of requests for authorizations and the like.

Management of administrative fulfilments and related inspection activities

The management of administrative and related inspections could present risk profiles in relation to offenses against the Public Administration and its assets in the event that, for example, a subjected or Apical individual of the Company offered or promised money or other utility to a public official or to a charge of public service in order to obtain favourable treatment in the context of the responsibilities of the latter.

The request and management of public funding and/or other forms of public funding and / or public income could present risk profiles in relation to crimes against the Public Administration and its assets and, specifically, to the crime of fraud against the State if, for example, a subjected or Apical person of the Company presented false documentation or containing incorrect data to the PA in order to obtain financing in the absence of the requirements.



The Company intends to pay attention to the processes specified above, in order to avoid actions (even if without intentionality or in any case carried out in order to pursue a misunderstood social interest) that could integrate cases of crime.

Recipients who, due to their role or function, are involved in the management of the aforementioned activities **are required:**

- to ensure that the aforementioned relationships take place in absolute compliance with:
 - laws;
 - regulations in force;
 - Code of Ethics;
 - principles of loyalty, fairness and clarity;
- to ensure that relations with officials of the Public Administration are managed exclusively by persons with suitable powers, and within the scope of their duties, in compliance with internal procedures;
- in the case of inspections, to ensure that at least two resources of the Company participate in the meetings, where possible;
- to ensure the traceability of relations with the Public Administration, through the drafting and archiving of an internal *memorandum* relating to relevant meetings and communications, both incoming and outgoing, with the Public Administration, available to the Administrative Body or the Board of Auditors and of the Supervisory Body;
- to communicate, without delay, to its hierarchical manager or to the *management* of the Company and at the same time to the Supervisory Body, any conduct carried out by those who work with the public counterpart, aimed at obtaining favours, illicit donations of money or other utilities, also towards third parties, as well as any critical issues or conflicts of interest arising in the context of the relationship with the Public Administration;
- to ensure that the documentation to be sent to the Public Administration is prepared by persons competent in the matter, previously identified;
- in the event that the documentation to be sent to the Public Administration is produced - in whole or in part - with the support of third parties (engineering companies, technical experts, Consultants etc.), to ensure that the selection of these always happens in compliance with the provisions of the " *Management of the purchase of goods and services* " section of this Special Section, as well as constant monitoring of the execution of services and professional activities;



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- before forwarding to the Public Administration, to submit to the legal representative or persons with suitable powers, according to the attorney and proxy's system in place, the documents to be transmitted in order to verify the validity, completeness and accuracy.

As part of the aforementioned behaviours, it **is forbidden** to:

- maintain relations with Public Administration Officials or public officials or persons in charge of a public service without the presence of at least one other person or without ensuring traceability, as specified above. In cases of particular urgency and if it is not possible to guarantee the presence of another person, he must promptly inform the Supervisory Body;
- make promises or undue donations of money or other benefits (for example: hiring, assignments of professional, commercial or technical roles) to public officials or persons in charge of public service or persons close to them;
- give in to recommendations or pressure from public officials or persons in charge of the public service aimed at exchanging gifts, gifts or other utilities;
- present untruthful statements showing documents in whole or in part that do not correspond to reality or omitting the display of true documents;
- conduct deceptive conduct towards the Public Administration such as to induce the latter into errors of assessment during the analysis of requests for authorizations and the like.

Tax management

Tax management could present risk profiles in relation to the commission of the crime of corruption between private individuals in the event that a subjected or Apical person of the Company, using invoices or other documents relating to the provision of services, or carrying out simulated transactions of any kind, indicates fictitious elements or assets for an amount lower than the actual amount in order to "cover" the disbursement of sums of money in the performance of a corruptive agreement.

Recipients who, due to their assignment or function or specific mandate, are involved in the tax management **are required** to:

- ensure compliance with current regulations, laws, the Code of Ethics and internal procedures;
- maintain an approach based on maximum transparency and collaboration in relations with the tax authorities;



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- ensure compliance with the obligations and deadlines defined by tax legislation;
 - ensure the correct application of the accounting principles for the definition of the statutory financial statements and a correct operating method for their accounting;
 - guarantee the tax treatment of income components in accordance with the tax legislation;
 - define rules, actors, activities, timing and audit in the process of determining tax duties and in the filing of the tax declarations;
 - guarantee the fairness and completeness of the data used to calculate the tax burden in relation to the annual and infra-annual closings, as well as the preparation of the annual return;
 - use accounting systems that possess inviolability and reliability requirements and that guarantee the traceability of individual operations and the identification of users who enter data into the system or modify its contents;
 - ensure that the main tax legislation changes are promptly disclosed to the staff involved in the process, who must be trained on the main legal, accounting and tax notions and issues that may impact the determination of tax obligations;
 - regulate inter-company relations through specific written contracts between counterparties;
 - determine suitable transfer prices, adequately assessed, in line with market benchmarks and defined within the inter-company contracts;
 - verify that the supplies are invoiced exclusively by certified suppliers as provided for in this Model.

As part of the aforementioned behaviours, it **is forbidden** to:

- carry out transactions, including with Companies belonging to the corporate group, in order to circumvent tax regulations;
- carry out operations or activities that could constitute an offence under Legislative Decree 74/2000;
- use the proceeds deriving from tax savings from tax crimes in economic, financial, entrepreneurial or speculative activities;



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- authorize the collection of products from loading points that are not commercial or tax warehouses;
 - purchase goods and/or services (including consultancy) from companies that have not been previously authorized by the Company.

Management of litigation and relationships with the judicial authority

The activities of the management of litigation may present risk profiles related to the crime of corruption in judicial acts (either directly or through the intermediary of legal Consultants), assuming that, for example, an Apical or subjected of the Company promised money or other asset to a judge in order to favour the Company in the process despite the absence of the conditions.

Recipients who, due to their role or function, are involved in the management of litigation **are prohibited** from:

- performing services or payments to external lawyers, Consultants, experts or other third parties working on behalf of the Company within the scope of activities covered by this protocol, which are not adequately justified in the context of the contractual relationship established with them;
- adopting behaviours contrary to the laws and the Code of Ethics during formal and informal meetings, also by means of external lawyers and Consultants, to induce Judges or Members of Arbitration Boards (including auxiliaries and office experts) to unduly favour interests of society;
- adopting conduct contrary to the laws and the Code of Ethics during inspections / checks / audits by public bodies, or upon experts to influence their judgment / opinion in the interest of the Company, also through external lawyers and consultants.

The management of relations with the judicial authority could present risk profiles inherent in the induction offense and not to make statements or to make false statements to the judicial authorities in the event that an Employee accused or suspected in a criminal proceeding be induced to make false declarations (or to refrain from making them) to avoid a greater involvement of the Company itself.

In carrying out all the operations relating to the management of relations with the judicial authority, in addition to the set of rules referred to in this Model, the Recipients **are required** to know and comply with the following:

- in relations with the judicial authorities, the Recipients are required to cooperate actively and make truthful, transparent and exhaustive representations of the facts;



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- in dealing with the judiciary, the Recipients and, in particular, those who were to be suspected or accused persons in criminal proceedings, even offline, concerning the work carried out in the Company, they are required to freely express their representations of the facts or to exercise the right not to answer granted by law;
 - all Recipients must promptly notify, through the communication tools existing with the Company (or with any communication tool, provided that in compliance with the principle of traceability), the Supervisory Body of each act, summons to testify and procedure judicial (civil, criminal or administrative) that sees them involved, from any point of view, in relation to the work activity provided or otherwise related to it. The Supervisory Body may inform on the Governance, as well as take part in meetings with company representatives and with the legal consultant possibly involved;
 - the Supervisory Body must be able to obtain full knowledge of the proceedings in progress, including through participation in meetings relating to the relative proceedings or in any case preparatory to the defensive activity of the Recipient himself, even in the cases in which the aforementioned meetings provide for the participation of external Consultants.

As part of the aforementioned behaviours, it **is forbidden** to:

- coerce or induce, in any form and in any way, in the Company's misunderstanding, the will of the Recipients to respond to the judicial authority or to exercise the right not to reply;
- accept, in relations with the judicial authorities, money or other benefits, also through consultants of the Company itself;
- induce the Recipient, in relations with the judicial authority, to make false declarations.

Management of purchases of goods and services (including consultancy)

The management of purchases of goods and services could present risk profiles in relation to offenses against the Public Administration and its heritage, if an Apical or subjected person the Company by concluding fictitious contracts or deliberately non-matching values with the aforementioned parties in order to establish provisions to be used for corruption purposes.

The management of purchases of goods and services could present risk profiles in relation to the offense of bribery between private if, for example, a or subjected or Apical person of the Company rotted the



head of purchases of a Supplier company to in order to obtain the supply of a good or service at a price lower than the market price or at particularly favourable conditions with respect to the standards normally used.

In handling relations with Suppliers, the Company shall verify the existence or to propose the introduction of clauses in contracts that specify:

- that the company concerned has its own Model or declares to comply with the principles set out in Legislative Decree 231/2001, as well as to comply with the principles of the Code of Ethics adopted by the Company;
- that the company concerned declares, where possible, that it has put in place all the necessary fulfilments and precautions aimed at preventing the aforementioned crimes, having endowed its corporate structure with internal procedures and systems completely adequate for this prevention;
- that the non-truthfulness of the aforementioned declarations could in all respects constitute a serious breach, pursuant to article 1455 cc

If these clauses are not accepted by the counterparty, the Company must notify the Supervisory Body of this by sending a summary *email* of the counterparty reasons. The refusal to accept the Model of SEA Vision does not automatically result in the inability to operate with a Supplier but involves a higher degree of attention in the performance of its contractual relationship and, more generally, of all relationships with such Supplier.

Recipients, in any capacity involved in the activities at risk identified above, **are required** to:

- operate in compliance with the Code of Ethics, laws and regulations and observe any rules and / or internal practices for the selection and management of Suppliers as well as for purchasing management, in particular the "Purchase Management and Supplier Qualification AD_001_GAQ" procedure;
- create a master data of Suppliers where to collect and record all critical and significant information of the same;
- verify the commercial and professional reliability of Suppliers through, for example, the request for informative *brochures*, rating the insurance companies of credit, certificates of the Chamber of Commerce, the financial statements and any other useful information about other clients and the like;



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- proceed to the selection of new Suppliers by comparing at least two offers for annual contracts worth more than Euro 50,000.00, except special cases which must be properly motivated, like intercompany agreements, contracts with companies that supply specific services for which it is not possible to select among multiple Suppliers, etc.;
 - ensure the traceability of the process of selection of the Supplier, through the formalization and archiving of the documentation;
 - verify the existence of the specific authorization of the Suppliers carrying out activities for which they are required;
 - verify the regularity of payments, with reference to the full coincidence between originators and counterparties actually involved;
 - make the payment orders, the commitments and the issue of guarantees of the Company in favour of third parties only upon authorization by subjects with suitable powers;
 - before proceeding with the payment of the invoices, the administration must ask those who have negotiated the supply of the goods and/or the service to verify the correspondence with what was agreed;
 - verify the compliance of the goods received with respect to what is actually ordered, as far as possible;
 - ensure that all operations and deeds performed directly by the Company or by other expressly delegated subjects are carried out within the scope of the powers conferred;
 - apply an appropriate system of disciplinary sanctions that takes into account the specific gravity of the infringements referred to above, as detailed in the chapter "*disciplinary system*" of the General Part of this Model of organisation, management and control.

As part of the aforementioned behaviours, it is **forbidden** to:

- make cash payments, beyond the limits established by article 49 Legislative Decree 231/2007, to numbered accounts or not registered to the Supplier or different from the one specified in the contract;
- make payments to countries other than the one of residence of the Supplier;
- make payments that are not adequately documented;
- create funds for unjustified payments (in whole or in part);
- provide services in favour of Consultants, commercial partners and Suppliers that are not adequately justified in the context of the contractual relationship established with them and



recognize their fees that are not adequately justified in relation to the type of task to be performed and practices in local area.

Selection and management of the agents and business developers

The selection and management of the agents and business developers could take on risk profiles in relation to crimes against the Public Administration and its assets, if an Apical or subjected person of the Company enters into fictitious or deliberately inappropriate contracts with the Developers in order to constitute funds to be used for corruption purposes.

Moreover, this activity could present risk profiles in relation to the crime of corruption between private individuals in the event that, for example, an Apical or a subjected person of the Company selects one or more Developers in force at a competitor company in order to obtain from them useful information to the detriment of the competitor.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity **are required** to:

- operate in compliance with the Code of Ethics, applicable laws and regulations, also in compliance with internal procedures relating to the selection and management of the agents and business developers;
- ascertain the identity of the counterparty, being it a natural or legal person, as well as the powers to act in the name and on behalf of it;
- verify the commercial and professional reliability of the counterparties;
- respect the principles of transparency, professionalism, reliability, motivation and non-discrimination in the choice of the counterparty;
- ensure that the agreed fees fall in the normal market conditions, and are still defined on the basis of objective criteria of calculation;
- ensure that the contractual device used contains specific information on the behavioural rules adopted by the Company with reference to Legislative Decree 231/2001 and on the consequences that, with regard to contractual relationships, behaviours may be contrary to the provisions of the Code of Ethics and current legislation;
- ensure that the assignment of the mandate to the counterparty results from a written document;



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- liquidate the remuneration in a transparent, always documentable and traceable *ex post* manner. In particular, verify the correspondence between the beneficiary of the payment and the person who provided the service.

As part of the aforementioned behaviours, it **is forbidden** to:

- engage the Company with verbal contracts with the counterparty;
- issue or accept invoices for non-existent transactions;
- make payments and grant reimbursements of expenses in favour of counterparties, which are not adequately justified in relation to the type of activity carried out, which are not supported by valid tax documents and which are not shown on the invoice;
- certify the receipt of non-existent commercial services;
- create non-accounting asset funds for transactions contracted at conditions higher than market conditions or for non-existent invoices in whole or in part.

Recruitment and bonus system management

The activities of recruitment may have risk profiles in relation to crimes against the Public Administration and its heritage, if an Apical or subject of the Company assumed a new resource, indicated or otherwise "close" to a public official in charge of public service to obtain favourable treatment within the responsibilities of the public official.

In addition, the activity of staffing may present risk profiles in relation to the offense of corruption between private individuals, if, for example, a subject or Apical of the Company assumed a subject previously employed by a competitor in order to acquire useful information to the detriment of the *competitor*.

The management of incentives could present risk profiles inherent in the crimes against the Public Administration if the Company provided bonus/incentives asset in cash intentionally disproportionate to their roles/skills in order to equip the Employee with a cache to perform corruptive actions.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity **are required** to:

- operate in compliance with the Code of Ethics;



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- carry out selection activities aimed at ensuring that the choice of candidates is made on the basis of objective considerations of the professional and personal characteristics necessary for the execution of the work to be carried out, avoiding conduct capable of committing the crimes referred to in Legislative Decree 231/2001;
 - operate in compliance with the criterion of meritocracy and equal opportunities, without any discrimination based on sex, racial and ethnic origin, nationality, age, political opinions, religious beliefs, health status, sexual orientation, economic and social conditions, in relation to the real needs of the Company;
 - hire staff only and exclusively with a regular employment contract;
 - guarantee the existence of the documentation certifying the correct execution of the selection and hiring procedures;
 - ensure that working conditions within the Companies respect personal dignity, equal opportunities and an adequate working environment, in compliance with the collective contractual legislation of the sector and the social security, tax and insurance legislation;
 - ensure that the definition of the economic conditions is consistent with the position held by the candidate and the responsibilities/tasks assigned.

As part of the aforementioned behaviours, it is forbidden to:

- adopt conducts capable of committing one of the crimes referred to in Legislative Decree 231/2001;
- tolerate forms of irregular or child labour or labour exploitation;
- hire staff, even for temporary contracts, without complying with current regulations (for example in terms of social security and welfare contributions, residence permits, etc.);
- to hire or promise to hire employees of the Public Administration (or their relatives, relatives, friends, etc.) who have participated in Public Administration authorization processes or inspections, towards the Company;
- promise or grant promises of recruitment/career advancement to resources close or welcome to public officials when this does not comply with the real needs of the company and does not respect the principle of meritocracy.

Cash flow management



The management of financial flows could present risk profiles in relation to crimes against the Public Administration and its assets in the event that the Company used its financial resources to establish funds to be used for corruption purposes.

The management of financial flows could present risk profiles also in relation to corruption offenses between individuals in the event that the Company transfers its financial resources to a director, general manager, accounting officer, auditor, liquidator of a company to perform or omit acts in violation of his duties of office or loyalty, causing damage to the company to which he belongs.

In managing cash flows, the Company must provide:

- that only persons with a specific power of attorney are authorized to manage and handle the financial flows;
- that all payments are made against invoices managed in the system with the related orders and in any case approved by the requesting function, which certifies that the service has been performed and consequently authorizes the payment;
- that, in practice, cash payments are not allowed, with the exception of those of insignificant value (stamped values, etc.);
- that limits are set on the autonomous use of financial resources, by defining quantitative thresholds consistent with the roles and organisational responsibilities attributed to individual people;
- that all movements of financial flows are carried out with traceable instruments;
- that the documentation is archived at the functions involved in the process.

Recipients for various reasons involved in the activities at risk identified above **are required** to:

- operate in compliance with the principles expressed in the Code of Ethics and current legislation;
- ensure the traceability of the decision-making phases relating to financial relations with third parties, by archiving the relevant documentation supporting the transactions;
- ensure that all the provisions on bank accounts in the name of the company, as well as payments made in different ways (e.g. non-transferable checks, corporate credit cards), are adequately documented and authorized according to the system of delegations in force.

As part of the aforementioned behaviours, it **is forbidden** to:



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- make payments in cash or with non-traceable means of payment for amounts exceeding the limits established by article 49 Legislative Decree 231/2007; make payments that are not adequately documented;
 - create funds for unjustified payments (in whole or in part).

Management of expense reports and entertainment expenses

The management of expense reports and representation expenses could present particular risk profiles in relation to crimes against the Public Administration and the crime of corruption between private individuals in the event that, in order to create provisions or hidden funds to be used for corruption, fictitious expenses were reimbursed, or expenses not included in the normal activities of the Employee. Again, with reference to the activities envisaged above, the specific principles of behaviour are indicated below.

Recipients who, due to their assignment or function or specific mandate, are involved in the management of expense reimbursements **are required** to:

- verify that the expenses incurred are consistent with company procedures and fall within the limits set by them;
- verify that the expenses incurred are real and consistent with the performance of the work activity and adequately documented through the attachment of valid tax documents;
- check that the expense report is sent to the Company which, following the verification of the correctness and completeness of the supporting documentation, reimburses;
- in case of expenses with guests check:
 - a. that the expenses incurred are consistent with the established limits;
 - b. that the Employee has indicated the names of the people present.

As part of the aforementioned behaviours, it **is forbidden** to:

- make refunds of expenses which:
 - i. have not been duly authorized;
 - ii. do not find adequate justification in relation to the type of activity carried out;
 - iii. are not consistent with the procedures;
 - iv. are not supported by fiscally valid documents or are not shown in the note.



Inter - company contracts management

The management of social participations and *inter - company* relationships could present risk profiles in relation to crimes against the Public Administration and its assets in the event that the Company used financial resources in transactions with Group companies in order to create supplies to use for corruption purposes.

The services are governed by specific contracts and procedures that define the roles and responsibilities of the parties, performance indicators and agreed fees.

The Recipients that, due to their role or function, are involved in the aforementioned operations must operate in compliance with the provisions of the section "Inter - company relations" of the General Part of the Company's organisation, management and control model.

Management of gifts and donations

The provision of gifts and donations could present risk profiles in relation to the offense of corruption if, for example, an Apical or subjected of the Society grant significant value of gifts to public officials or public service to in order to gain an advantage.

The management of gifts and donations may also submit risk profiles in relation to the commission of the crime of corruption between private individuals in the event which, for example, an Apical or subjected of the Company granted gifts to a director or general manager of a other entity, which, following the bestowal or promise of the homage, for itself or for others, made or omitted deeds, in violation of the obligations inherent to its office or of the loyalty obligations, causing damage to the company.

Courtesy gifts or acts of hospitality are allowed only when they are such, by nature or value, that they cannot be interpreted - by an impartial observer - as aimed at obtaining favourable treatments. In any case, the same must always be carried out in accordance with the internal rules and/or customs over time adopted and adequately documented.

In particular, gifts are admitted if of a modest amount on the occasion of holidays, special anniversaries or promotional moments, according to local customs and customs.



The gifts are managed by the Marketing Manager to define the type of gifts in concert with the function of Business Development of the Society.

In cases where it is customary to make gifts in the context in which the Recipients find themselves operating, the proposer must behave according to the provisions of the Code of Ethics. It is also necessary to communicate information to the Supervisory Body and, in any case, the gifts offered must be adequately documented to allow for checks by the same.

As part of the aforementioned behaviours, it is **forbidden** to:

- promise or make gifts to Italian or foreign public officials, including sponsorships, for purposes other than institutional and service purposes;
- offer or promise gifts or free services outside the provisions of company practice and exceeding normal courtesy practices;
- grant advantages of any nature in favour of representatives of the Italian or foreign Public Administration (for example: hiring, assignments of professional, commercial or technical assignments to people particularly close to the Public Administration) that may have the same consequences as the previous one point;
- offer or promise to Public Officials or their family members, directly or indirectly, any form of gift or free services that may in any case appear to be connected with the business relationship with the Company or aimed at influencing independence of judgment or inducing to ensure any advantage for the Company itself.

Management of sponsorships

The management of sponsorships could present risk profiles in relation to crimes against the Public Administration and its assets and in particular to the crime of bribery and corruption between private individuals in the event that, for example, the Company stipulates fictitious sponsorship contracts, or to values deliberately inconsistent, with entities or third parties in order to induce, remunerate, prevent or otherwise influence any act or fact in the interest of the Company or to establish provisions to be used for corrupt purposes.

Recipients who are involved in the organization of the aforementioned activities **are required to:**

- operate in compliance with the Code of Ethics;



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- ensure that sponsorships are approved in accordance with the system of proxies and powers of attorney;
 - ensure that the signing of sponsorship contracts is approved according to the delegation scheme in force;
 - ensure the traceability of the documentation;
 - ensure that all relationships are formalized on the basis of approved contractual standards, containing specific acceptance clauses / contractual appendices that contain the principles referred to in Legislative Decree 231/2001 and the Code of Ethics adopted by the Company;
 - ensure that the effectiveness of the service is documented and traced by filing documentation proving the activity carried out and its use by the Company.

As part of the aforementioned conduct, **it is forbidden to:**

- make payments not adequately documented or for services totally or partially not performed;
- bind the Company with verbal orders / contracts with counterparties;
- perform services in favour of counterparties that are not adequately justified in the context of the contractual relationship established with them and pay them remuneration that is not adequately justified in relation to the type of activity to be carried out and the local practices in force.



Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to Articles 24, 25 and 25- *ter* (as specified above) 25-*decies* and 25-*quinqüesdecies* of Legislative Decree 231/2001 promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this chapter.

Furthermore, by way of example, the Recipients are required to transmit to the Body:

- measures or information from judicial police bodies or from any other authority from which it is clear that investigations have been carried out for offenses relevant to the Decree, also initiated against unknown persons;
- requests for legal assistance in the event of legal proceedings being initiated against him/her for crimes relevant to the Decree;
- information highlighting the disciplinary proceedings carried out and any sanctions imposed, the measures taken or the motivated measures for the archiving of disciplinary proceedings against the company staff;
- relevant information regarding any critical issues of the rules set out in the Model.

The Company is required to forward all documentation relating to public funding and/or other forms of public subsidies and/or public income to the Supervisory Body.

In the case of inspections by the Public Administration, the Administrative Body must provide promptly inform the SB about the internal subjects of the Public Administration who took action, Company staff present on this occasion and the work done.



SPECIAL SECTION B

**Cybercrimes, unlawful data processing and copyright infringement
offenses**



Function of Special Section B

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the "Recipients" of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of offenses envisaged by the Articles. 24- *bis* and 25- *novies* of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, below are all the types of offense that underpin the administrative liability of the entities pursuant to articles 24- *bis* and 25- *novies* of the Decree.

Cybercrime and illegal data processing

Electronic documents (Article 491-*bis* of the criminal code)

The law sanctions the conduct of forgery of electronic documents having probative effect by extending the application of the provisions on forgery in documents (material and ideological forgery) to the hypotheses of forgery on electronic documents.

The purpose of the rule is to protect public faith by safeguarding the electronic document in its probative value.

Illegal access to an IT or telematic system (Article 615-*ter* of the criminal code)

The law protects computer and telematic *privacy*, or the confidentiality of data stored in computer systems or transmitted with telematic systems. It provides for two distinct conduct of crime: that of abusive access in an IT or telematic system protected by security measures, and that of those who maintain themselves against the express or tacit will of those who have the right to exclude it.



IT system is the complex of physical (*hardware*) and intangible (*software*) elements that make up a processing system. Telematic system is any communication system in which the exchange of data and information is managed with information and telecommunication technologies.

The introduction is carried out when the person illegally crosses the protection barriers of both *hardware* and *software*. The law does not require that the person has taken note of all or a large part of the data stored in the violated system. It is sufficient for the crime to be consumed that it has overcome the protection barriers and that it has started to know the data contained therein.

Illegal possession, dissemination and installation of equipment, codes and other means suitable for accessing computer or telematic systems (Article 615-*quater* of the criminal code)

The offending conduct consists alternately in procuring , or purchasing in any way the availability (it is completely irrelevant that the access code to the computer system of others, object of transfer, has been obtained illegally) reproducing, or making the copy in one or more copies, disseminating or disclosing, communicating, or physically disclosing to third parties codes, keywords or other means suitable for accessing someone else's computer or telematic system protected by security measures, or in providing indications or instructions suitable for allowing a third party to access a computer system of others protected by security measures, in order to obtain an advantage for oneself or others or to cause harm to others.

Interception, impediment or unlawful interruption of computer or telematic communications (Article 617-*quater* of the criminal code)

The standard in question protects the confidentiality of computer communications or the right to exclusivity of knowledge of the content of the latter, both with regard to conduct of undue collection, and the disclosure of unlawfully learned content.

Alternatively, the offending conduct consists in fraudulently intercepting, preventing or interrupting communications between IT or telematic systems, as well as in disclosing the content of communications, through any means of information to the public.

It is provided a prosecution and an increase in the sentence from three to eight years if the act is committed against the State or a public body, by a public official or by a person in charge of a public service, as well as by anyone who illegally practices the profession of private investigator.



Possession, dissemination and unauthorised installation of equipment and other means aimed at intercepting, preventing or interrupting computer or telematic communications (Article 617-*quinquies* of the criminal code)

The law protects the legal asset of the confidentiality of information or information transmitted electronically or processed by individual IT systems.

The crime is completed with the installation of suitable equipment to intercept prevent or interrupt IT or telematic communications.

Damaging of information, data and computer programs (Article 635-*bis* of the criminal code)

The standard punishes anyone who destroys, deteriorates, deletes, alters or suppresses information, data and computer programs.

The penalty is increased if the offense is committed with violence to the person or with a threat, or with abuse of the quality of public official, in charge of a public service or of system operator.

Damaging of information, data and computer programs used by the State or another public body or in any case of public utility (article 635-*ter* of the criminal code)

The law sanctions the conduct of anyone who implements acts aimed at destroying, deteriorating, erasing, altering or suppressing information, data and computer programs of military interest or relating to public order or public safety or health or civil protection or in any case of public interest. .

The penalty is increased if the event results in the destruction, deterioration, cancellation, alteration or suppression of information, data or computer programs, or if committed with abuse of the position of public official, public service employee or system operator, or if committed with violence to the person or threat.

Damaging of computer or telematic systems (at rt. 635-*quater* of the criminal code)

The standard punishes the conduct referred to in art. 635-bis or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, unusable the computer or telematic systems of others or seriously hinders their functioning.



Illegal possession, distribution and installation of equipment, devices or computer programs aimed at damaging or interrupting a computer or telematic system (art. 635-*quater*.1 of the criminal code)

The law punishes anyone who illegally procures, holds, produces, reproduces, imports, distributes, communicates, delivers or otherwise makes available to others or installs equipment, devices or computer programs, with the aim of illicitly damaging a computer or telematic system or the information, data or programs contained therein or pertinent to it or of encouraging the total or partial interruption or alteration of its functioning.

Damaging of computer or telematic systems of public interest (Article 635-*quinquies* of the criminal code)

The law sanctions the same conduct described in the previous point, committed against computer or telematic systems of public utility.

Computer fraud of the certifier of the electronic signature (article 640-*quinquies* of the of the criminal code)

The regulation sanctions the subject, who in the exercise of his own electronic signature certification services and in order to procure for himself or others an unjust profit or to bring a damage, violates the legal obligations for the issue of a quality certificate.

Violation of the rules on the National Cyber Security Perimeter (article 1, paragraph 11 D. Lgs. 21 September 2019, no.105)

The new offence takes in consideration two alternative conducts, one is the commission and the other one is the omission, both supported by a specific intent consisting in the purpose of hindering or conditioning the procedures described below, or the inspection and supervision activities of the President of the Council of Ministers and the Ministry of Economic Development. The first conduct described (the commissive conduct) states that anyone who provides information, data or factual elements that do not correspond to the truth is punished if such information, data or factual elements are relevant for the purposes of:

- the preparation or updating of the lists pursuant to article 1, paragraph 2, lett. b), of the Law Decree;



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- the preparation or updating of the press releases pursuant to article 1, paragraph 6, lett. a), of the Law Decree;
 - carrying out the inspection and surveillance activities of the President of the Council of Ministers, for the profiles pertaining to public entities and those referred to in article 29 of the Digital Administration Code under Legislative Decree 7 March 2005, no. 82, and of the Ministry of Economic Development for private subjects.

Omissive conduct punishes anyone who omits to communicate such information, data or factual elements, within the period prescribed by the Law Decree.

Extortion (art. 629 paragraph 3 of the criminal code)

The law punishes anyone who, through the conduct referred to in articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater and 635-quinquies or with the threat of committing such conducts, forces someone to do or omit something, procuring for himself or others an unjust profit to the detriment of others.

Copyright infringement offenses

These are crimes mentioned by Law 633/1941 to protect copyright. In particular:

Article 171, paragraph 1, lett. a- bis) and paragraph 3 of the law of 22 April 1941, no. 633

This rule represses the conduct of those who, without being entitled to it, for any purpose and in any form, make available to the public, by placing it in a system of telematic networks, through connections of any kind, a protected intellectual work, or part of it.

An additional penalty is established if the conduct is committed over a work of others not intended for publication, or with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work itself, if it is offended to honour or the author's reputation.

Pursuant to the second paragraph, it is possible to extinguish the crime by paying, before the opening of the hearing or before the issuance of the criminal conviction decree, a sum corresponding to half of the maximum pecuniary penalty established by the first paragraph, in addition to the costs of the proceeding.



This article incriminates the so-called "*peer-to-peer*"⁸, however, indicating only the placing on the *Internet* of protected intellectual works, and not also the subsequent conduct of sharing and dissemination through which anyone can access the works included in the telematic network.

The object of protection is represented by the protected intellectual works, to be understood, according to the definitions:

- of article 1 of the l. 633/1941, according to which "*Creative works of intellectual property belonging to literature, music, figurative arts, architecture, theatre and cinematography are protected under this law, whatever the way or the form of expression. Computer programs are also protected as literary works pursuant to the Berne Convention on the Protection of Literary and Artistic Works, ratified and enforced by law no. 399, as well as the databases which for the choice or arrangement of the material constitute an intellectual creation of the author*"⁹;
- of article 2575 of the civil code, for which "*Subject of copyright*¹⁰ *are creative works of a creative nature that belong to the sciences, literature, music, figurative arts, architecture, theatre and cinema, whatever the way or form of expression.*"

Article 171- bis of the law of 22 April 1941, n. 633

The rule in question provides for **two offenses**:

⁸ Peer-to-peer is the exchange of protected works that takes place in file-sharing systems, where each user is both downloader and uploader as they automatically share the downloaded files even during the download phase.

⁹ The art. 2 specifies which works are subject to protection, providing that "In particular, they are included in the protection: 1) literary, dramatic, scientific, didactic, religious works, both in written and oral form; 2) works and musical compositions, with or without words, dramatic-musical works and musical variations constituting the original work itself; 3) choreographic and pantomime works, of which the trace is fixed in writing or otherwise; 4) works of sculpture, painting, drawing, engraving and similar figurative arts, including scenography; 5) drawings and works of architecture; 6) cinematographic, silent or sound works of art, provided that they are not merely documentation protected under the rules of Chapter V of Title II; 7) photographic works and works expressed by a process similar to photography, provided that they are not merely photographs protected under the rules of Chapter V of Title II; 8) computer programs, in any form whatsoever expressed as original as a result of the author's intellectual creation. The ideas and principles underlying any element of a program, including those underlying its interfaces, shall remain excluded from the protection afforded by this Act. 9) the databases referred to in the second paragraph of Article 1, understood as collections of works, data or other independent elements which are systematically or methodically arranged and individually accessible by electronic or other means. The protection of databases shall not extend to their content and shall be without prejudice to existing rights in respect of their content; 10. works of industrial design which are in themselves creative in character and artistically valuable.

¹⁰ The meaning of copyright is defined by art. 2577 of the civil code, which states that "The author has the exclusive right to publish the work and to use it economically in any form and manner, within the limits and for the effects established by law. The author, even after the transfer of the rights provided for in the previous paragraph, can claim paternity of the work and can oppose any deformation, mutilation or other modification of the work itself, which may be detrimental to his honour or reputation" and art. 12 of Law 633/1941, which provides that the author has the exclusive right to publish the work and use it economically within the limits established by law.



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- in the first paragraph, the conduct of those who duplicate, for profit, computer programs or for the same purposes import, distribute, sell, hold for commercial or business purposes or lease programs contained in media not marked by the Italian Society of Authors and Publishers (SIAE). The same conduct is also prosecuted if inherent in any means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program;
 - in the second paragraph, the conduct of those who, in order to profit from them, on media not marked SIAE reproduces, transfers to other media, distributes, communicates, presents or demonstrates in public the content of a database or performs the extraction or reuse of the database in violation of the provisions of law, or distribute, sell or lease a database.

Article 171- *ter* of the law 22 April 1941, n. 633

The first paragraph of the standard in question punishes a series of conduct if carried out for non-personal and profit-making purposes; specifically, the following are sanctioned:

- the abusive duplication, reproduction, transmission or diffusion in public with any procedure, in whole or in part, of an intellectual work destined for the television, cinema, sale or rental circuit, records, tapes or similar supports or any other medium containing phonograms or video recordings of assimilated musical, cinematographic or audio-visual works or sequences of moving images;
- the abusive reproduction, transmission or diffusion in public, with any procedure, of works or parts of literary, dramatic, scientific or didactic, musical or dramatic-musical, or multimedia works, even if inserted in collective or composite works or databases;
- outside the cases of concurrence in duplication or reproduction, the introduction into the territory of the State, holding for sale or distribution, marketing, leasing or assignment for any reason, projection in public, broadcast by television by any means, broadcast by radio, public hearing of the aforementioned duplications or abusive reproductions;
- the possession for sale or distribution, marketing, sale, rental, sale for any reason, public screening, transmission by radio or television with any procedure, of videotapes, cassettes, any medium containing phonograms or video recording of musical, cinematographic or audio-visual works or sequences of moving images, or other medium for which, under the copyright law, the affixing of the mark by the SIAE is required, without of the same mark or with counterfeit or altered mark;



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- the retransmission or diffusion by any means of an encrypted service received by means of devices or parts of devices capable of decoding transmissions with conditional access, in the absence of an agreement with the legitimate distributor;
 - the introduction into the territory of the State, holding for sale, distribution, sale, leasing, assignment for any reason, commercial promotion, installation of special decoding devices or elements that allow the access to an encrypted service without paying the fee due;
 - the manufacture, import, distribution, sale, rental, transfer for any reason, advertising for sale or rental, possession for commercial purposes of equipment, products or components or the provision of services that have the prevalent purpose or commercial use of circumventing effective technological prevention measures or that is mainly designed, produced, adapted or made with the aim of making possible or facilitating the circumvention of the aforementioned measures;
 - the abusive removal or alteration of the electronic information that identifies the protected work or material, as well as the author or any other holder of the rights pursuant to copyright law, or the distribution, import for the purpose of distribution, broadcasting by radio or television, communication or making available to the public of works or other protected materials from which the aforementioned electronic information has been removed or altered.

The second paragraph of the standard in question instead punishes:

- the abusive reproduction, duplication, transmission, diffusion, sale, marketing, transfer for any reason or import of over fifty copies or copies of works protected by copyright and related rights;
- the communication to the public for profit and in violation of the provisions on the right of communication to the public of the work, through connections of any kind, of an intellectual work protected by copyright, or part of it¹¹;
- the realization of a behaviour provided for in paragraph 1 by those who carry out entrepreneurial activities of reproduction, distribution, sale, marketing or import of works protected by copyright and related rights;
- the promotion or organisation of the illegal activities referred to in the first paragraph.

¹¹ This conduct is very similar to the one provided for by Article 171, paragraph 1, letter a-bis), but differs from the latter because it provides for the specific intent of profit-making and communication to the public instead of making it available.



The third paragraph provides for a mitigation if the fact is of particular tenuity, while the fourth paragraph provides for some ancillary penalties, or the publication of the sentence, the interdiction from a profession or an art, the temporary interdiction from the office's directives of legal persons and companies and the suspension for a period of one year of the concession or authorization for radio and television broadcasting for the production or commercial activity.

Article 171- *septies* of the law 22 April 1941, n. 633

The rule under analysis provides for the application of the penalty imposed for the conduct referred to in paragraph 1 of article 171- *ter* also for:

- the producers or importers of the supports not subject to the SIAE mark, who do not communicate to the same within thirty days from the date of placing on the market in the national territory or of importation the data necessary for the univocal identification of the supports themselves;
- anyone who falsely declares the fulfilment of the obligations deriving from the legislation on copyright and related rights.

Article 171- *octies* of the law 22 April 1941, n. 633

The standard in question represses the conduct of those who, for fraudulent purposes, produces, sells, imports, promotes, installs, modifies, uses for public and private use apparatus or parts of apparatus capable of decoding audio-visual transmissions with conditional access made via ether, via satellite, via cable, in both analogic and digital form. Conditional access means all audio-visual signals transmitted by Italian or foreign broadcasters in such a way as to make them visible only to closed groups of users selected by the person issuing the signal, regardless of the imposition of a fee for the use of that service.

Although this case has overlapping profiles with what envisaged by letter f) of paragraph 2 of article 171- *ter*, the same differs for a number of reasons:

- the penalty imposed by article 171- *octies* is more serious than the one imposed by article 171- *ter* (equal imprisonment, but greater the fine): therefore, the application of the clause which excludes the first offense does not take place if the offense also constitutes a more serious offense;
- the offending conduct is not perfectly the same;



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- the wilful misconduct is different, asking for profit for the offense referred to in article 171- *ter* and the fraudulent purpose for the crime referred to in article 171- *octies*;
 - the type of protected transmission is at least partially different, since article 171- *ter* refers to transmissions addressed to those who pay an access fee, while article 171- *octies* refers to transmissions aimed at selected users regardless of the payment of a fee.

Activities at risk

The areas at risk of the Company, with reference to computer crimes and illegal data processing and crimes relating to violation of copyright are attributable to the IT security and information systems management.

Principles of behaviour

Listed below are some of the general principles to be considered applicable to the “Recipients”, as defined in the General Part of this Model.

The key behavioural principles of this Special Section are the obligation to operate in compliance with the principles expressed in the Code of Ethics and the current legislation and the prohibition to engage in conduct or contribute to the realization of conduct that may fall within the cases referred to in Articles 24- *bis* and 25- *novies* of Legislative Decree 231/2001 referred to above.

IT security and information systems management

The Company has appointed a Responsabile per la Protezione dei Dati (RPD) / “Data Protection Officer” (DPO) pursuant to article 37 of EU Regulation 2016/679 on the protection of personal data (GDPR).

The Company has outsourced the assignment of RPD in *outsourcing* to a subject with all the professional expertise provided *by law*, by giving him the following tasks:

- a. inform and provide advice to the Data Controller or to the Data Processor as well as to the Employees/Authorized Subjects performing the processing regarding the obligations deriving from the GDPR;
- b. monitor compliance with the GDPR, other Union or Member State data protection provisions and the data protection policies of the Data Controller or the Data Processor, including the



allocation of responsibilities, awareness raising and training of staff involved in processing and related control activities;

- c. provide, if requested, an opinion on and monitor the data protection impact assessment;
- d. cooperate with the supervisory authority; and
- e. act as a contact point for the supervisory authority in matters relating to processing, and to consult as appropriate on any other matter.

As for the management of information security company, as part of its ongoing activities business could in theory be configured cybercrimes as before mentioned, and, more particularly, those related to the alteration of documents having probative¹², the management of access to internal information systems or third-party competitors and the spread of *viruses* or illicit programs.

To oversee these risks:

- the installation of new software must be carried out after verifying the possession of the relative licenses;
- the centralized application servers must be hosted in suitable and secure rooms;
- the logical access to information systems must be protected by user-id and user password;
- the access to the wireless network must be protected by a specific password;
- the access credentials to systems must be promptly eliminated for resigned personnel and each user must have a personal user-id and password;
- the network must be protected by firewalls and by antivirus / antispam software, periodically updated;
- the backup of the data residing on the server must be saved on a daily basis and properly stored media.

Recipients who, due to their assignment or function or mandate, are involved in the management of company information systems **are required** to:

- ensure that the aforementioned relationships are managed in compliance with the behavioural principles adopted by the Company, within the IT procedures, and in particular, in the following:
 - Business policy on data protection;

¹² This expression must be understood, among others, as administrative acts formed by computer and governed by laws that attribute evidentiary effectiveness to computer records (Presidential Decree 600/1973); acts of the Public Administration prepared by automated information systems, acts recorded on optical media.



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- IT_003_SIM Security Incident Management
 - IT_004_ISA IT Security Awareness
 - IT_005_DEG Data encryption
 - IT_006_IAM Identity and Access management
 - IT_007_FWL Firewall
 - IT_008_ADI Active Directory
 - IT_009_OTR GLPI Platform for IT
 - IT_010_SFM Shared folder Management
 - IT_011_MFA Multifactor Authentication
 - IT_012_UAM Ubiquity Account Management
 - IT_013_BIM Backup Incident Management
 - IT_014_RSP Regolamentazione Share Point
 - IT_016_IPM Internal Patching Management
 - IT_017_SPO Security Policy
 - IT_018 _RAM Review Access Management
 - IT_019_AUP Acceptable Use Policy
 - IT_020_XDR XDR Management
 - IT_021_BYO BYOD
 - IT_022_SMM SIM Mobile Management
 - IT_023_VUM Vulnerability Management
 - QA_008_SCR Company Security
 - QA_009_SWB Company Network backup and restore
 - QA_022_QRM Quality Risk Management
 - QA_018_DRP Disaster Recovery and Business Continuity
 - HR_023_HRS HR Security;
- use the IT resources assigned exclusively for the performance of its business;
 - carefully keep their access credentials to the Company's information systems, preventing third parties from becoming aware of them;
 - periodically update passwords;



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- guarantee the traceability of the evidentiary documents through the archiving, also computerized, of the various versions or in any case guarantee the adoption of traceability mechanisms of the modifications;
 - ensure file protection mechanisms, such as passwords, conversion of documents into non-editable format.

As part of the aforementioned behaviours, it is **forbidden** to:

- use the IT resources (e.g. fixed or portable personal computers) assigned by the Company for purposes other than work;
- alter electronic documents, public or private, for evidentiary purposes;
- access, without authorization, to an IT or telematic system or refrain from the express or tacit will of those who have the right to exclude it (the prohibition includes both access to internal information systems and access to information systems of competing entities, public or private, for the purpose of obtaining information on commercial or industrial developments);
- procure, reproduce, disseminate, communicate, or bring to the knowledge of third parties codes, keywords or other means suitable for accessing someone else's computer or telematic system protected by security measures, or in providing indications or instructions suitable for allowing a third party to access a computer system of others protected by security measures;
- procure, produce, reproduce, import, disseminate, communicate, deliver or, in any case, make available to other equipment, devices or computer programs in order to unlawfully damage an IT or telematic system, the information, data or programs contained therein or relevant to it, or to promote the interruption, total or partial, of the alteration of its functioning (the prohibition includes the transmission of *viruses* with the aim of damaging the information systems of competing entities);
- illegally intercept, prevent or interrupt IT or telematic communications;
- destroy, deteriorate, delete, alter or suppress information, data and computer programs (the prohibition includes unauthorized intrusion into the information system of a competing company, with the aim of altering information and data of the latter);
- destroy, deteriorate, delete, alter or suppress information, data and computer programs used by the State or by another public body or relevant to them or in any case of public utility;
- destroy, damage, render in whole or in part useless IT systems or telematic systems of others or seriously hinder their functioning;



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- destroy, damage, render, in whole or in part, useless IT or telematic systems of public utility or seriously hinder their functioning;
 - install software/add-on programs than existing and/or authorized by the information systems contact person.

The information systems contact person:

- can request information and clarifications from all company functions and all those who deal with or have dealt with the sensitive operation;
- verifies, within its authority, that service orders and company practices will give effect to the principles and rules indicated below prevention;
- promptly informs the Supervisory Body of significant facts or circumstances encountered in the performance of sensitive activities, by the function or area of its competence;
- ensures the flow of information to the Supervisory Body.

The aforementioned control measures are also applied by the Company for the purpose of preventing copyright infringement crimes.

Besides the above-mentioned rules, the Company adopts behavioural requirements that provide for the prohibition to all Apical or subjected parties:

- to carry out, in the context of their work activities and/or through the use of the Company's resources, behaviours of any nature capable of infringing property rights;
- to introduce into the territory of the State, hold for sale, put up for sale or otherwise put into circulation – in order to profit from it – goods / works created by usurping copyright or third-party patents;
- to duplicate, distribute / transmit to the audience, holding for commercial purposes – or anyway for profit – illegally a work of the intellect or part of it;
- to extract, copy, save or print, on any medium, information contained in external databases protected by copyright;
- to access to Internet websites or use other instruments in order to commit a crime through the exchange and sharing between users of illegal content.



Information flows to the Supervisory Body

All the Recipients involved in the management of the information systems report to the Supervisory Body any behavioural exception with respect to the rules indicated above, as well as those reported in the Code of Ethics or in any case any unusual event, indicating the reasons for the discrepancies and acknowledging the authorization process followed.

Each responsible of function will communicate in writing to the Supervisory Body any news regarding any corporate changes in the operation transmitting, if necessary, the list of staff resigned.

With reference to activities managed in outsourcing by an external company, the Company's Supervisory Body may, at any time, request information in order to monitor the performance of the requested services.



SPECIAL SECTION C

Corporate crimes and market abuse offences



Function of Special Section C

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in article 25- *ter* and article 25-*sexies* of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, below are all the types of offense that underpin the administrative liability of entities pursuant to article 25- *ter* and 25-*sexies* of the Decree.

Corporate crimes

False corporate communications (article 2621 of the civil code)

The false communications consist of the conduct of the managers, general directors, directors in charge of drafting the corporate accounting documents, auditors and liquidators who, with the intention of deceiving the shareholders or the public and in order to achieve for themselves or for others an unjust profit, in the financial statements, in the reports or in the other social communications required by law, directed to the shareholders or the public, expose material facts that do not correspond to the truth even if subject to evaluation or omit information whose communication is imposed by the law on the economic, patrimonial or financial situation of the Company in a way suitable to mislead the Recipients about the aforementioned situation, causing damage to the company, shareholders or creditors. The punishment is also extended to the case in which the information regards assets owned or administered by the company on behalf of third parties.



Minor misleading information (article 2621-*bis* of the civil code)

These are the facts referred to in Article 2621 of the civil code (punished with a reduced penalty compared to what is foreseen for the crime of false corporate communications), taking into account the nature and size of the company and the methods or effects of the conduct.

Unless they constitute a more serious offense, the same penalty as above applies when the facts referred to in Article 2621 of the civil code concern companies that do not exceed the limits indicated in the second paragraph of Article 1 of the Royal Decree of 16 March 1942, no. 267¹³.

In this case, the offense is prosecutable on action being brought by company, shareholders, creditors or other Recipients of social communication.

False corporate communications by listed companies (article 2622 of the civil code)

It concerns the conduct of directors, general managers, managers in charge of drafting corporate accounting documents and liquidators of companies issuing financial instruments admitted to trading on a regulated market in Italy or in another European Union country, who, in order to obtain an unjust profit for themselves or others, knowingly state material facts in financial statements, reports or other corporate communications addressed to shareholders or to the public, knowingly present material facts that are untrue or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the company or the group to which it belongs, in a manner concretely likely to mislead others.

Punishability is also extended to cases where the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

¹³ The limits set out in Art. 1 para. 2 of RD 267/1942 concern the joint possession of the following requirements:

- a) assets of a total annual amount not exceeding three hundred thousand euros;
- b) gross revenues for a total annual amount not exceeding two hundred thousand euros;
- c) payables, even if not yet due, not exceeding five hundred thousand euros.



Obstruction of supervisory activities (article 2625, paragraph 2 of the civil code)

The crime of prevention of control occurs in the event that, through the concealment of documents or other suitable devices, the performance of the control activities legally attributed to the shareholders and other corporate bodies is prevented or simply impeded¹⁴.

The offense is considered attributable to the company only in the event that the impediment, or the simple obstacle caused damage to the shareholders, given the explicit reference to the second paragraph of this provision only, contained in Legislative Decree 231/2001.

Unlawful restitution of shareholders' contribution (Article 2626 of the civil code)

It concerns the conduct of directors who, outside the cases of legitimate reduction of the share capital, return, even simulated, the contributions to the shareholders or release them from the obligation to carry them out by reducing the integrity and effectiveness of the share capital to guarantee the rights of creditors and third parties.

Illegal distribution of revenues and reserves (article 2627 of the civil code)

The offense concerns the conduct of the directors, who distribute profits, or advances on profits, which have not actually been achieved, or which are destined by law to reserve.

The case could also occur through the division of reserves, even if not made up of profits, which cannot by law be distributed.

Illegal operations involving the shares or quotas of the company or its parent companies (Article 2628 of the civil code)

Transaction in damage of the creditors (Article 2629 of the civil code)

Transactions to the detriment of creditors are constituted by the conduct of the directors who, in violation of the provisions of the law for the protection of creditors, carry out reductions in share capital or mergers with other companies or divisions, causing damage to creditors.

¹⁴ As amended by art. 37 paragraph 35 letter a) of Legislative Decree 39/2010. The case in which auditing firms are prevented from exercising control is governed by Article 29 of Legislative Decree 39/2010 not expressly referred to by Legislative Decree 231/2001.



Failure to report a conflict of interest (article 2629-*bis* of the civil code)

This offense arises where a component of the Management Board of directors or management board of a company - with shares listed on Italian regulated markets or other European Union Member State or distributed among the public to a significant extent within the meaning of Article 116 of the consolidated law of the provisions on financial intermediation, pursuant to Legislative Decree 24 February 1998, no. 58, or of a person subject to supervision pursuant to the Consolidated Law on banking and credit laws, introduced by Legislative Decree 1 September 1993, n. 385, of the aforementioned consolidated law pursuant to Legislative Decree no. 58 of 1998, of the law 12 August 1982, n. 576, or of the legislative decree 21 April 1993, n. 124 - by violating the regulations on the interests of the directors provided for by the civil code, causes damage to it or to third parties.

More specifically, the rule refers to article 2391 cc, first paragraph, which requires the members of the board of directors to communicate (to the other members of the board and to the statutory auditors) any interest that they, on their own behalf or on behalf of third parties, have in a specific company operation, specifying their nature , terms, origin and scope.

Fictitious formation of share capital (Article 2632 of the civil code)

The offense concerns the conduct of managing and contributing shareholders who, even in part, form or fictitiously increase the share capital through the attribution of shares or quotas in a total amount exceeding the amount of the share capital, mutual subscription of shares or quotas, significant overvaluation of the contributions of goods in kind or of credits or of the company's assets in the event of transformation.

Illegal allocation of company assets by liquidators (article 2633 of the civil code)

The offense is perfected with the distribution of social assets among the shareholders before the payment of the social creditors or the provision of the sums necessary to satisfy them, which causes damage to the creditors. The liquidators are active subjects and compensation for damage to creditors prior to the judgment constitutes a means of extinguishing the crime.

Unlawful influence on the shareholders' meeting (article 2636 of the civil code)

The crime is perfected when anyone, with simulated or fraudulent acts, determines the majority at the meeting, in order to obtain an unfair profit for himself or others.



It should be remembered that the entity's liability is configurable only when the conduct envisaged by the article in question is carried out in the interest of the Entity. This makes it difficult to hypothesize the offense in question which, as a rule, is carried out to favour partisan and not "corporate" interests.

Rigging (article 2637 of the civil code)

The realization of the crime provides that false information is spread or simulated operations or other devices are put in place, concretely suitable to cause a significant alteration in the price of unlisted financial instruments or for which a request for admission to trade in a regulated market has not been submitted or to significantly affect the public's reliance on the capital stability of banks or banking groups.

Obstacle to the exercise of the functions of public supervisory authorities (article 2638, paragraph 1 and 2 of the civil code)

The offense occurs if certain subjects (directors, general managers, auditors, liquidators of companies or entities and, in general, subjects subject to public supervisory authorities *pursuant to law*) expose, on the occasion of communications to public supervisory authorities, which are required by law, material facts that are not true, even if subject to assessment, or conceal, totally or partially, by fraudulent means, facts that were required to communicate, about the company's equity, economic or financial situation, even if the information concerns assets owned or administered by the company on behalf of third parties. In this case, the crime is perfected if the criminal conduct is specifically aimed at hindering the activity of the public supervisory authorities.

The offense also occurs regardless of the purpose pursued by the same subjects, but only if the activity of the public surveillance authority is effectively hindered by the aforementioned subjects, of whatever kind it is, including omission.

False or omitted declarations for the issue of the preliminary certificate (Legislative Decree no. 19/2023, Art. 55)

A term of detention from six months to three years shall be imposed on any person who, in order to make it appear that the conditions for the issue of the preliminary certificate referred to in Article 29 have been fulfilled, draws up wholly or partly false documents, alters true documents, makes false statements or omits relevant information.



Market Abuse crimes

Abuse and unlawful disclosure of privileged information. Recommending or inducing others to commit abuse of privileged information (article 184, D. Lgs. 58/1998 - TUF)

A term of imprisonment ranging from one to six years and a fine ranging from Euro 20,000 to Euro 3,000,000 shall be imposed on any person who, being in possession of inside information by virtue of his membership of the administrative, management or supervisory bodies of the issuer, his participation in the capital of the issuer, or by virtue of his occupation, profession or function, including public function, or office:

- buys, sells or carries out other transactions, directly or indirectly, for its own account or for the account of a third party, in financial instruments using such information;
- discloses such information to others outside the normal exercise of their employment, profession, function or office;
- recommends or induces others, on the basis thereof, to carry out any of the transactions referred to in subparagraph (a).

The same punishment as set out in paragraph 1 shall apply to any person who, being in possession of inside information by reason of the preparation or execution of criminal activities, engages in any of the actions set out in paragraph 1.

The judge may increase the fine up to three times or up to the greater amount of ten times the proceeds or profit made from the offence when, because of the seriousness of the offence, the personal qualities of the offender or the size of the proceeds or profit made from the offence, it appears inadequate even if applied at the maximum.

In the case of transactions involving the financial instruments referred to in Article 180 paragraph 1 letter a) and paragraph 2, the criminal sanction shall be a fine of up to one hundred and two hundred and ninety-one euro and imprisonment of up to three years.

Market manipulation (article 185, D. Lgs. 58/1998 - TUF)



Whoever spreads false news or carries out simulated transactions or other devices concretely capable of causing a significant alteration of the price of financial instruments, shall be punished by imprisonment from one to six years and a fine ranging from Euro 20,000 to Euro 5 million.

The judge may increase the fine up to three times or up to the greater amount of ten times the product or profit made by the offence when, due to the seriousness of the offence, the personal qualities of the offender or the amount of the product or profit made by the offence, it appears inadequate even if applied at the maximum.

Other cases concerning market abuse

Prohibition of insider dealing and market manipulation (Art. 187-bis and Art. 187-ter T.U.F.)

Specific administrative sanctions have been introduced to punish the same material conduct that is the subject of criminal offences (Articles 184 and 185 T.U.F.): however, while for the criminal offence intent is required, for the administrative offence guilt is sufficient.

It should be noted, however, that the conduct constituting the administrative offence of market manipulation has a broader scope than the criminal offence of the same name, since it is punished not only the dissemination of false information likely to cause a significant alteration in the price of financial instruments or the performance of simulated or artificial transactions, but also the dissemination of false or misleading information, rumors or news, which provide or are likely to provide false or misleading indications, or the performance of misleading transactions concerning the offer, demand or price of financial instruments.



Activities at risk

The activities at risk of the Company, with reference to corporate offenses, are attributable to:

1. *Financial communication and drafting of the financial statements;*
2. *Management of shareholders' meeting activities and capital operations.*

Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients as defined above.

The key behavioural principles of this Special Section are the obligation to operate in compliance with the principles expressed in the Code of Ethics and the current legislation and the prohibition to engage in conduct or contribute to the realization of conducts that may fall under the offense referred to in article 25- *ter* of Legislative Decree 231/2001 referred to above.

Financial communication and drafting of the financial statements

The activities related to the preparation of the financial statements could present risk profiles in relation to the commission of the crime of false corporate communications, for example through the approval of an untruthful financial statements also due to incorrect management, recording, aggregation and evaluation of accounting data or through exposure in the notes of material facts that are untrue or in case of deletion or alteration of information on the economic, equity or financial position in order to mislead the Recipients error such as the Board of Auditors, the shareholders, to non-executive directors and third parties in general.

Furthermore, the Company could incur the risk of impeded control of the shareholders, undue restitution of the contributions to the shareholders, illegal distribution of profits and reserves, illegal transactions on the shares or company shares and operations prejudicial to creditors and fictitious formation of the capital.

The Recipients who, due to their role or function or mandate, are involved in the management of the general accounting and in the preparation of the financial statements and the related attachments **are required** to:



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- maintain correct, transparent and collaborative behaviour, in compliance with the law, applicable accounting principles and internal procedures, in all activities aimed at preparing the financial statements and other corporate communications, in order to provide shareholders and third parties truthful and correct information on the Company's economic, equity and financial situation;
 - observe the rules of clear, correct and complete recording in the accounting activity of the facts relating to the management of the Company;
 - proceed with the evaluation and recording of economic and equity elements in compliance with the criteria of reasonableness and prudence, clearly illustrating, in the relative documentation, the criteria that guided the determination of the value of the asset;
 - strictly observe all the rules set by law to protect the integrity and effectiveness of the share capital, in order not to damage the guarantees of creditors and third parties in general;
 - manage documents, reports and other annotations correctly and sufficiently in detail, keeping documentation of the activities and guaranteeing their conservation by archiving;
 - base relations with the Supervisory Authorities on maximum transparency, collaboration, availability and in full compliance with the institutional role played by them and with the provisions of the existing law on the matter, the general principles and the rules of conduct referred to in the Code of Ethics as well as in this Special Section. The Recipients must therefore promptly execute the prescriptions of the same Authorities and the required fulfilments;
 - manage the corporate obligations, as well as the preparation of the related documentation in compliance with the provisions of the law in force on the matter and the general principles and rules of conduct referred to in the Code of Ethics and in this Special Section;
 - carry out the obligations towards the Supervisory Authorities, with the utmost diligence and professionalism, in order to provide clear, accurate, complete, faithful and truthful information, in order to avoid situations of conflict of interest and in any case to inform them promptly and with the methods deemed most suitable;
 - ensure that the documentation to be sent to the Supervisory Authorities is produced by the persons competent in the matter and identified in advance;
 - promptly and correctly, in a truthful and complete manner, do the communications required by law, by regulations and by company rules in force overtime with respect to the authorities or supervisory or control bodies, the market or the shareholders.



As part of the aforementioned behaviours, it is **forbidden** to:

- implement actions aimed at providing misleading information with reference to the actual representation of the Company, not providing a correct representation of the Company's economic, equity and financial situation;
- omit data and information imposed by the law on the Company's economic, equity and financial situation;
- return contributions to shareholders or release them from the obligation to carry them out, except in cases of legitimate reduction of share capital;
- distribute profits (or advances on profits) not actually achieved or destined by law to reserve, as well as distribute reserves that cannot be distributed by law;
- carry out share capital reductions, mergers or demergers in violation of the provisions of the law protecting creditors;
- proceed in any way to fictitious formation or increase in share capital;
- distribute the company assets among the shareholders, in the liquidation phase, before paying the creditors' or setting aside the sums necessary to satisfy them;
- alter or destroy financial and accounting documents and information available online through unauthorized access or other actions suitable for the purpose;
- present untruthful declarations to the Supervisory Authorities, showing documents in whole or in part that do not correspond to reality.

Management of shareholders' meeting activities and capital operations

The management of the **assembly activities** could present risk profiles in relation to the crime of illicit influence on the assembly, in the event that the majority in the assembly were in any way reached through simulated or fraudulent acts, for example through the presentation of documents or information false or misleading.

The capital transactions could present risk profiles with regard to the unlawful return of capital crimes, unlawful distribution of profits or reserves, illegal transactions involving shares or quotas and fictitious capital formation if the Directors, Statutory Auditors or shareholders do illegal transactions affecting the Company's assets.



The subjects involved must ensure the regular functioning of the Company and the corporate bodies, guaranteeing and facilitating the free and correct formation of the shareholders' meeting will.

In particular, the administration function has the task of preparing, in compliance with the law and statute, the operating procedures of control on the phases of:

- regular convening of the meeting;
- deposit of any other document suitable for shareholders to take resolutions;
- regular exercise of the right to vote.

In particular, the administrative function has the task of preparing, in compliance with the provisions of the law and the statute, operational control procedures on the phases of:

- regular convening of the Shareholders' Meeting;
- filing of any other document suitable for the adoption of resolutions by the members;
- regular exercise of the right to vote.

With reference to extraordinary finance transactions (typically referring to borrowing and financing, underwriting and share capital increases, granting of guarantees and sureties, granting of loans and underwriting of bonds, acquisitions of business branches or shareholdings, other operations extraordinary such as mergers, demergers, contributions) the parties involved must ensure: that the competent subject, be it the Administrative Body or formally delegated person, has adequate information support such as to be able to express an informed decision.

The delegated function is required, for each extraordinary financial transaction to be resolved, to prepare the appropriate documentation to assess its feasibility and strategic and economic convenience, including, where applicable:

- qualitative and quantitative description of the target (feasibility study, financial analyses, studies and statistics on the reference market, comparisons between different alternatives for carrying out the operation);
- characteristics and subjects involved in the operation;
- technical structure, main guarantees and collateral agreements and financial coverage of the operation;



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- methods for determining the economic conditions of the transaction and indicating any external Consultants/intermediaries/advisors involved;
 - impact on the prospective economic, financial and equity situation;
 - assessments regarding the adequacy and compliance of the transaction to be resolved by the Administrative Body with the company's interest.

The aforementioned documentation must be examined, shared and validated for final approval by the Administrative Body or formally delegated person, with a suitable advance. For each operation, the delegated function prepares a specific file to be archived. The file also contains documentation certifying the deliberative phase (authorization by a formally delegated and verbal person of the Administrative Body).

As part of the conduct, **it is forbidden** to carry out, at meetings, simulated or fraudulent acts aimed at altering the regular procedure for forming the shareholders' meeting.

Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to article 25- *ter* of Legislative Decree 231/2001 promptly communicate the following minimum information to the Supervisory Body:

- any quantitative variation of the data requests, with respect to the current practices;
- any requests for changes in accounting standards;
- any remarks and/or requests made by the Supervisory Authorities regarding the obligations envisaged by the reference regulations;
- any new activity and/or any variation to the activities identified at risk falling within its competence;
- any derogation, violation or suspected violation of one's own knowledge with respect to the rules of conduct governed therein, to the provisions of the law on the matter as well as to the principles reported in the Code of Ethics.

The administrative function is done to transmit to the Supervisory Body, the following minimum information:

- change in the members of the Administrative Body;



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- changes to the delegation system;
 - capital operations and allocation of profits;
 - extraordinary transactions (company constitutions, contributions, mergers, demergers, acquisitions or disposals of investments, etc.);
 - any remarks and/or requests made by the supervisory authorities regarding the obligations envisaged by the reference regulations;
 - any new activity and/or any variation of the activities identified at risk falling within its competence;
 - any exception, violation or suspected violation of their knowledge than to behavioural standards governed by it, to the legal rules and the principles contained in Code of Ethics.



SPECIAL SECTION D

Crimes of organised crime, receiving stolen goods, money laundering and utilization of money, goods or benefits of unlawful origin and self-laundering and crimes with the purpose of terrorism or subversion of the democratic order and crimes relating to non-cash payment instruments



Function of the Special Section D

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in Articles 24- *ter* 25- *octies* of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, below are all the types of offense that underpin the administrative liability of the entities pursuant to articles 24- *ter* and 25- *octies* of the Decree.

Organised crime offenses

General criminal association (article 416 of the criminal code)

The offense punishes those who promote, set up or organise associations of three or more people with the aim of committing multiple crimes.

Mafia-type criminal association, also with foreign connections (article 416- *bis* of the criminal code)

Anyone who is part of a mafia-type association made up of three or more people incurs it.

The association is of the mafia type when those who belong to it make use of the intimidating force of the association bond and the condition of subjection and silence that derives from it to commit crimes, to acquire direct or indirect management or in any case control economic activities, concessions of authorizations, contracts and public services or to make unfair profits or advantages for oneself or others or in order to prevent or hinder the free exercise of the vote or to obtain votes for oneself or others during consultations election.



The provisions of article 416- *bis* of the criminal code also apply to the Camorra and to other associations, however locally called, which, making use of the intimidating force of the association bond, pursue purposes corresponding to those of mafia-type associations.

Mafia-political election exchange (article 416- *ter* of the criminal code)

The crime punishes those who obtain the promise of votes in exchange for the provision of money.

Kidnapping for extortion purpose (Article 630 of the criminal code)

The offense occurs when someone kidnaps a person for the purpose of obtaining, for himself or for others, an unjust profit as the price of liberation.

Association aimed to illicit traffic of narcotic drugs and psychotropic substances (article 74 DPR 309/1990)

The offense punishes anyone who promotes, establishes, directs, organises or finances associations of three or more people with the aim of committing more crimes than those provided for in article 73 of Presidential Decree 309/1990.

Illegal manufacture, introduction into the State, sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as several common firing weapons, excluded those provided for by article 2, paragraph 3, Law 18 April 1975 no. 110 (article 407, paragraph 2, letter a), no. 5, of the criminal code).

Crimes with the purpose of terrorism or subversion of the democratic order

Article 25-*quater* of the Decree does not provide an exact 'numerical' indication of the types of offences that can be punished by the entity, but refers, generically, to 'the commission of offences for the purposes of terrorism or subversion of the democratic order, as provided for by the Criminal Code and special laws'.

The following can be considered relevant crimes, pursuant to article 25-*quater*:

- Subversive Association (article 270 of the criminal code);



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- Associations with terrorist or subversive purposes, also of an international nature, against the democratic order (article 270-*bis* of the criminal code);
 - Aggravating and mitigating circumstances (article 270-*bis*. 1 of the criminal code);
 - Assistance to associates (article 270-*ter*, of the criminal code);
 - Recruitment with the aim of terrorism, also of an international nature (article 270-*quater* of the criminal code);
 - Organisation of transfer for the purpose of terrorism (article 270-*quater* 1 of the criminal code);
 - Training in terrorism-related activities, including international (article 270-*quinques* of the criminal code);
 - Financing of conduct with the purpose of terrorism (Law no. 153/2016, article 270-*quinques* 1 of the criminal code);
 - Seizure of assets or currency subject to seizure (article 270-*quinques*. 2. of the criminal code);
 - Behaviours with terrorism purpose (article 270-*sexies* of the criminal code);
 - Attempt for terrorist or subversive purposes (Article 280 of the criminal code);
 - Act of terrorism with lethal or explosive devices (Article 280-*bis* of the criminal code);
 - Acts of nuclear terrorism (article 280-*ter* of the criminal code);
 - Kidnapping for terrorism or eversion purpose (article 289-*bis* of the criminal code);
 - Kidnapping for compulsion purpose (article 289-*ter* of the criminal code);
 - Inditement to commit one of the crimes stated under the first and second section (article 302 of the criminal code);
 - Political conspiracy by means of an agreement or of an association (articles 304 and 305 of the criminal code);
 - Armed band: establishment and participation (article 306 of the criminal code);
 - Assistance to the participants in conspiracy and armed band (article 307 of the criminal code);
 - Seizure, hijacking and destruction of an aircraft (Article 1 of Law No 342/1976);
 - Damage to ground equipment (Article 2 of Law No 342/1976);
 - Penalties (Article 3 of Law No 422/1989);
 - Operative repentance (Legislative Decree no. 625/1979, article 5);
 - New York Convention of 9 December 1999 (article 2).



Crimes of receiving stolen goods, money laundering and use of money, goods or benefits of illegal origin, as well as self money-laundering

Receiving stolen goods (Article 648 of the criminal code)

The crime of receiving stolen goods punishes those who buy, receive, conceal or intrude in purchasing, receiving or concealing money or things from any crime. This conduct is aimed at making a profit in favour of the author himself or a third party. In order for the crime to exist, the offender must not have contributed to the realization of the crime from which the money or things subject to stolen goods originate.

Money laundering (article 648- bis of the Italian penal code)

Money laundering occurs whenever someone replaces or transfers money, goods or other utilities deriving from an intentional crime or performs other operations in relation to them. In order for it to be relevant, the conduct must be such as to hinder the identification of the criminal origin of money, goods or other benefits. As with receiving stolen goods, money laundering also exists outside the cases of concurrence from the crime from which the money, goods or other utilities originate.

The "replacement" conduct includes any activity aimed at affecting the criminal compendium by separating any possible connection with the crime. The concrete operating methods may consist of banking, financial and commercial transactions, through which the economic benefits of illicit origin are exchanged with other lawful ones; or with the change of paper money in different currencies, with speculation on exchange rates, with the investment of money in government securities, shares etc.

Utilisation of money, goods or benefits of unlawful origin (Article 648- ter of the criminal code)

The crime of using money punishes anyone who, outside the cases of concurrence in the crime and outside the cases of receiving and laundering mentioned above, uses money, goods or other utilities deriving from the crime in economic or financial activities.

The punishable conduct is described with the verb employ, which does not have a precise technical value and ends up having a particularly wide scope, being able to adapt to any form of use of the use of money, goods or other utilities deriving from crime regardless of any objective or useful result for the agent.

Self money-laundering (Article 648- ter 1 of the criminal code)



The law punishes anyone who, having committed or contributed to committing a culpable crime, uses, replaces, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities deriving from the commission of such crime, in such a way concretely to hinder the identification of their criminal origin.

Crimes relating to non-cash payment instruments and fraudulent transfer of assets (Article 25-octies.1, Legislative Decree no. 231/2001)

Misuse and falsification of non-cash payment instruments (Article 493 ter of the Criminal Code)

The offence of unlawful use and falsification of non-cash payment instruments punishes anyone who, in order to gain profit for himself or others, unlawfully uses credit or payment cards, or any other similar document enabling the withdrawal of cash or the purchase of goods or the provision of services, or any other non-cash payment instrument, without being the holder thereof. Any person who forges or alters the instruments or documents referred to above, or possesses, disposes of or acquires such instruments or documents of unlawful origin or in any case forged or altered, as well as payment orders produced with them, shall also be punished.

Possession and distribution of computer equipment, devices or programmes intended to commit offences involving non-cash payment instruments (Article 493 quater of the Criminal Code)

The provision punishes anyone who manufactures, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or for others equipment, devices or computer programmes which, by virtue of their technical or design characteristics, are primarily designed to commit offences involving non-cash means of payment, or are specifically adapted to the same purpose.

The offence envisaged by Article 493-quater of the Criminal Code is a common offence punishable by specific intent, since the aforementioned conduct becomes a criminal offence when it is carried out with the specific purpose of making use of the instruments indicated or of enabling others to use them in the commission of offences concerning non-cash payment instruments.

Computer fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (Article 640 ter of the Criminal Code)



The offence is committed when anyone who, by altering the operation of a computer or telecommunications system in any way or by intervening in any manner whatsoever in data, information or programs contained in a computer or telecommunications system or pertaining to it, procures for himself or others an unfair profit to the detriment of others.

Fraudulent transfer of assets (art. 512-bis)

Unless the act constitutes a more serious crime, the law punishes anyone who fictitiously attributes to others the ownership or availability of money, goods or other utilities in order to evade the provisions of the law on patrimonial or smuggling prevention measures or to facilitate the commission of one of the crimes referred to in articles 648 648-bis and 648-ter. The same penalty applies to anyone who, in order to evade the provisions on anti-mafia documentation, fictitiously attributes to others the ownership of businesses, company shares or stocks or corporate positions, if the entrepreneur or company participates in procedures for the awarding or execution of contracts or concessions.

Other cases provided for in Article 25 octies.1 paragraph 2 D. Legislative Decree no. 231/2001

Article 25-octies.1 paragraph 2 of Legislative Decree 231/01 provides that, unless the act constitutes another administrative offence sanctioned more seriously, in relation to the commission of any other offence against public faith, against property or which in any case offends property provided for in the Criminal Code, when it concerns payment instruments other than cash, the following financial penalties shall apply to the entity:

- a) if the offence is punished with imprisonment of less than ten years, a pecuniary sanction of up to 500 quotas;
- b) if the offence is punishable by a term of imprisonment of at least ten years, a fine of 300 to 800 shares.



Activities at risk

The activities at risk of the Company, with reference to the crimes of receiving stolen goods, money laundering and the use of money, goods or utilities of illicit origin as well as self money-laundering and organised crime offenses is attributable to the:

1. *Cash flow management;*
2. *Inter-company contracts management;*
3. *Management of commercial activities;*
4. *Management of purchases of goods and services (including consultancy);*
5. *Tax management;*
6. *Financial communication and drafting of the financial statements.*

Principles of behaviour

Cash flow management and inter-company contracts management

A poorly **transparent management of financial flows and inter-company relationships** could present risk profiles inherent in the crimes of receiving stolen goods, money laundering and the use of money, goods or utilities of illicit origin in the event that, for example, an Apical or subjected person or the Company received sums of money from crime.

Financial communication and drafting of the financial statements

The activities related to the preparation of the financial statements could present risk profiles in relation to the commission of crimes of money laundering and use of money, goods and utilities of illicit origin as well as self-laundering through the approval of an untrue financial statement also due to incorrect management, recording, aggregation and evaluation of accounting data, or through the disclosure in the explanatory note of material facts that do not correspond to the truth or in the event of omission or alteration of information on the economic, equity or financial situation and this acts as a predicate



offense for the commission crimes of money laundering, use of money, goods or benefits of illicit origin or self-laundering.

Tax management

Tax management and, in particular, the management of activities aimed at drafting tax declarations could present activities at risk in relation to the crime of self-laundering. For example, in the event that an Apical or subjected of the Company, committed or concurred in committing the crime of fraudulent tax declaration through the use of invoices or other documents for non-existent transactions, referred to in the previous point, , used, replaced, transferred, in economic, financial, entrepreneurial or speculative activities, money, goods or other utilities coming from the commission of this crime, so as to concretely hinder the identification of their illicit origin.

Risk profiles could also affect the tax management activity, more precisely, the crime of self-laundering in the event in which, for example, a senior or subordinate subject of the Company, having committed or contributed to committing the crime of fraudulent declaration through use of invoices or other documents for non-existent transactions, used, replaced, transferred, in economic, financial, entrepreneurial or speculative activities, the money, goods or other benefits deriving from the commission of this crime, so as to concretely hinder the identification of the their criminal origin.

To Recipients who, by reason of their duties or functions, are involved in the management of taxation, in addition to the provisions of Special Section A "*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority*".

For the principles of conduct relating to:

- *Management of development activities through public tenders and private negotiations;*
- *Management of purchases of goods and services;*
- *Cash flows management;*
- *Inter-company contracts management;*

please refer to the provisions of Special Section A "*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make*



statements or to make false statements to the judicial authority" and to Special Section C "Corporate crimes and market abuse offences".

Management of commercial activities

In addition to the offenses indicated in Special Section A of the Model, the management of commercial activities may involve also risks in relation to money laundering, self-laundering and crimes of organised crime, in the event that the Company uses, transfers, replaces in economic, financial activities, entrepreneurial or speculative, money, goods or other benefits deriving from the commission of a non-culpable crime including, for example, tax evasion and the appropriation of corporate assets, in order to conceal its origin.

In particular, the management of commercial activities may involve specific risks with regard to the **management of the export** activity, in the event that the Company, in the context of export management, uses the export channels to commit the crime of receiving stolen goods or crimes of organised crime.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity are required to:

- ensure compliance with:
 - laws;
 - current regulations;
 - the Code of Ethics;
 - principles of loyalty, correctness and clarity;
 - internal procedures, with specific reference, where the conditions exist, to those relating to export control;
- to check the lists of countries or subjects in relation to which restrictive measures, prohibitions or limitations on the performance of economic and/or contractual relationships have been issued by the European Community or other international bodies;
- in contractual relationships with commercial counterparties, the provision of specific clauses that allow the relationship to be immediately terminated in the event of a conviction, even if not final, for crimes of criminal association, for mafia-type crimes and other crimes relevant for the



purposes of the administrative liability of entities (for example money laundering, corporate crimes, etc.);

- to ensure that relations are managed exclusively by persons with suitable powers, and within the scope of their duties;
- to ensure the correct performance of customs formalities;
- identification of a commercial partner to support export operations, in compliance with the criteria defined in the internal procedures on export control;
- existence of specific ex ante and ex post export controls.

As part of the aforementioned behaviours, it is forbidden to:

- accepting payments that are not justified and/or made from current accounts held by third parties;
- it is forbidden to perform services in favour of commercial partners that are not adequately justified in the context of the contractual relationship established with them, as well as to recognize remuneration in their favour that are not adequately justified in relation to the type of assignment to be performed and the practices in force in the sector.

Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to Articles 24- *ter* and 25- *octies* of Legislative Decree 231/2001 promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this chapter.



SPECIAL SECTION E

**Crimes of manslaughter and serious and grievous bodily harm
committed in violation of the regulation protecting health and safety in
the workplace**



Function of the Special Section E

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the general part, must comply with the management of activities at risk connected with the types of offenses envisaged by article 25- *septies* of Legislative Decree 231/2001.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

The following are the types of offenses that underpin the administrative liability of entities pursuant to article 25- *septies* of the Decree.

Crimes of manslaughter and serious and very serious personal injury committed in violation of the rules for the protection of health and safety at work

Manslaughter (article 589 of the criminal code)

Anyone who is culpably¹⁵ guilty of the death of a person will incur it.

Negligent Personal injuries (Article 590, paragraph 3 of the criminal code)

There is anyone who causes serious or very serious personal injury to others for fault.

Personal injury is serious (Article 583 of the criminal code):

- 1) if the event results in an illness that endangers the life of the offended person, or an illness or an inability to wait for ordinary jobs for more than forty days;
- 2) if the fact produces the permanent weakening of a sense or an organ.

¹⁵ That is, for negligence, recklessness, inexperience or failure to comply with laws, regulations, orders or disciplines.



The personal injury is **very serious (article 583 of the criminal code) if the fact derives from:**

- 1) a disease that is certainly or probably incurable;
- 2) the loss of one sense;
- 3) the loss of a limb, or a mutilation that renders the limb useless, or the loss of the use of an organ or the ability to procreate, or a permanent and serious difficulty in the speech;
- 4) deformation, or permanent scarring of the face.

Activities at risk

The most significant activities at risk of the Company, with reference to culpable homicide crimes and serious and very serious personal injury committed in violation of the rules for the protection of health and safety at work, as identified in the Risk Assessment Document (RAD), to we refer for a complete examination, are due to:

- *Management of the prevention and protection system.*

Management of the prevention and protection system

The management of the prevention and protection system could present risk profiles in relation to workplace health and safety crimes, if the Company does not equip itself with all the necessary tools to deal with the risks identified in terms of health and safety, in order to obtain economic advantages.

Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients as defined above and capable of reasonably covering all possible sources of risk.

The key behavioural principles of this Special Section are the obligation to operate in compliance with the principles expressed in the Code of Ethics and the current legislation and the prohibition to engage in conduct or contribute to the realization of conduct that may fall within the circumstances referred to in article 25- *septies* of Legislative Decree 231/2001.

As regards the principles of conduct relating to the sensitive area of the *management of purchases of goods and services (including consultancy)*, please refer to the provisions of Special Part A " *Crimes against the Public*



Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority".

Management of the prevention and protection system

The Company has identified the Employer and adopted the Risk Assessment Document, pursuant to article 28 Legislative Decree 9 April 2008, n. 81, and has also appointed its Head of the Prevention and Protection Service and the competent Doctor.

The Company has set up a system of delegated powers which allows defining the responsibilities, duties and powers of the other subjects called to operate in the workplace health and safety system.

The Administrative Body of the Company identifies the employer through a specific resolution and possible power of attorney, if necessary.

The Recipients, as identified above, and all subjects with responsibility tasks in the management of the obligations provided for by the rules on the protection of health and safety at work, also according to the contractual agreements referred to above, **are obliged** to operate in compliance with the applicable regulations and guarantee, each within its own sphere of competence:

- the definition of goals for the safety and health of workers and the continuous identification of dangers;
- an adequate level of information/training of Employees and Suppliers/ contractors, on the safety and health management system defined by the Company and the consequences resulting from a failure to comply with the law and the rules of conduct and control defined by the Company;
- injury prevention, disease and emergency management;
- the adequacy of human resources - in terms of number and professional qualifications - and materials, necessary to achieve the goals set by the Company for the safety and health of workers;
- the application of disciplinary measures in the event of violations of the behavioural principles defined and communicated by the Company, in accordance with the sanctioning system set out in the Organisation, management and control model adopted by the Company and to which reference is made.



By way of example, disciplinary offense and contravention, violations of the obligations pursuant to article 59 paragraph 1 lett. a) of Legislative Decree 81/2008, according to which workers must:

- observe the provisions and instructions given by the employer, managers and supervisors, for the purpose of collective and individual protection;
- use the protective devices made available to them appropriately;
- immediately report to the Employer, to the manager or to the person in charge the deficiencies of the means and devices referred to above, as well as any possible dangerous condition of which they become aware, taking direct action, in case of urgency, within their own competences and possibility and without prejudice to the obligation below to eliminate or reduce situations of serious and impending danger, giving notice to the workers' representative for safety;
- not remove or modify the safety or signalling or control devices without authorization;
- not carry out operations or manoeuvres on their own initiative which are not within their competence or which may compromise their own safety or that of other workers;
- participate in training programs organised by the Employer also through accredited external Consultants.

In general, all Recipients of the Model must comply with what is defined by the Company, in order to preserve the safety and health of workers and promptly communicate any signs of risk or danger (for example almost accidents) to the structures identified and in the predefined ways. accidents (regardless of their severity) and violations of company rules.

Recipients **are prohibited** from:

- putting in place, collaborate or give cause to the realization of behaviours that, taken individually or collectively, integrate, directly or indirectly, the types of offense included among those considered above (article 25- *septies* of Legislative Decree 231/2001);
- initiating or causing violations of the behavioural and control principles of the Model and of the company rules on the management of safety and health in the workplace.

Control principles

The Recipients involved in the management of the aforementioned activities must guarantee, each for the parts of their respective competence, the execution of the following controls:

- a. **Identification of those responsible, identification of powers and emergency management**



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- the subjects to whom the powers relating to safety, accident prevention and hygiene have been conferred must exercise, for the area of their competence, all the aforementioned powers and fulfil all the obligations established by the laws and regulations on safety, prevention accidents and environmental hygiene applicable to the Company;
 - the subjects to whom the powers in terms of safety have been conferred, with the support of the Head of the Prevention and Protection Service (RPPS), define the roles, responsibilities and powers of those who manage, perform and verify activities that influence the risks for health and safety.

The Company also:

- adopted an emergency management plan;
 - identified an emergency response team, both in case of fire and first aid.
- b. **Definition of the objectives for the safety and health of workers, identification and continuous assessment of risks and maintenance activities**

The Employer, with the support of the Head of the Prevention and Protection Service, must:

- define the goals and programs for the continuous improvement of prevention and protection conditions in terms of safety and health;
- periodically carry out a formalized analysis of existing environmental risks and impacts. The risk assessment must be repeated whenever organisational and operational changes occur as well as technical changes and must describe the prevention and protection measures and the individual protection devices in addition to the program of measures deemed appropriate in order to implement the actions that can actually be implemented to reduce the extent of the identified risks. As regards specifically the risk assessment activity, a Risk Assessment Document has been prepared with the methodologies and criteria specified in the document itself and with the contents required by law. The aforementioned document examines the individual areas where the relevant activities are developed in order to protect the hygiene and health and safety of workers.

The adequacy of the RAD is constantly monitored by the RPPS through the reports received by the same and in any case revised and, in the updated case, in the event of:

- significant changes to plants and in general to the production process;
- organisational changes or new corporate provisions;



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- new legal provisions;
 - if the results of the health surveillance highlight the need;
 - following significant accidents;
 - in any case at least every four years.

c. **Training and information on safety and health for the employees**

Without prejudice to all the considerations expressed in the introduction, the Employer provides, with the support of the RPPS to:

- organise and provide continuous training / training programs to workers, including those who work on a seasonal basis;
- organise and provide specific training programs to workers.

In consideration of the relevance of the training activities on the matter, the company training plans are aligned with the requirements of the State - Regions Agreement of 21 December 2011.

d. **Health surveillance**

It is the responsibility of RPPS to monitor the performance of health surveillance by the Competent Doctor by providing it with adequate spaces for carrying out the activity within its competence and for filing the documentation that emerges from such activity.

It is the responsibility of the Competent Doctor, as long as not at the expense of the mandatory assessments required by law, to evaluate the adequacy and possibly update the surveillance program based on any supervening needs.

In particular, all subordinate workers are subjected to medical screening. The competent doctor will screen temporary agency workers in the manner prescribed by law. This activity must be carried out in a targeted manner on the basis of the activities carried out and the consequent risks for the Employees. This activity must be carried out in a targeted manner on the basis of the activities carried out and the consequent risks in chief to Employees.

The outcome of the medical analyses is formalized in suitability/unsuitability judgments issued in duplicate (one copy of which is delivered to the worker while the second is kept at the Company or at



the office of the Competent Doctor according to what has been agreed and formalized in the appointment of the Doctor) and in a summary report.

In addition, before each periodic medical examination, the job sheets are updated with specific risks.

e. **Periodic audits on the safety management system**

The RPPS has the right to carry out visits aimed at verifying the state of company safety, in compliance with the behavioural and control rules defined in this Model.

The employer:

- approves the annual audit plan which must include interventions aimed at verifying compliance with the rules and correct implementation by all members of the organisation;
- verifies the report relating to the *audits* and in particular the findings that emerged (non-compliance and/or observations) and the related action plan (defined by the area / department subject to verification with the support of the person who carried out the verifications), which indicates the interventions necessary to remove the non-conformities found, the person responsible for their implementation and the timing;
- approves the action plan.

All the Recipients involved in safety management inform the Supervisory Body about anomalous situations or situations that do not comply with what is defined in this part of the Model and in the Code of Ethics.

Furthermore, RPPS communicates to the Supervisory Body:

- statistics relating to the accidents that occurred, specifying the cause, the recognition of accidents and the relative seriousness;
- any variation that requires or that has required the updating of the relative Risk Assessment Document;
- the list of investments envisaged in the field of accident prevention and protection of hygiene and safety at work, supplemented by the list of related purchases made during the period in question in emergency and extra-budget situations in the respective plants;
- changes to the power of attorney system, as decided by the Company.



The Recipients will guarantee, each for the parts of their respective competence, the documentability of the process followed, keeping all the necessary documentation at the disposal of the Supervisory Body in an orderly archive.

f. **Management of relations with the Suppliers and management of contracts, labour or delivery**

The Employer involved in the management of Suppliers, on contracts, labour or delivery (within the company or a single working unit of the same, as well as throughout the production cycle) is an obligation, in addition to respecting the principles of conduct provided for in Special Section A "*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority*", of:

- evaluating, during the selection process, the ability of contracting companies or self-employed workers to guarantee the protection of the health and safety of both the workers employed by them and those of the Company;
- verifying the technical-professional suitability of the contracting companies or self-employed workers in relation to the works to be awarded in the contract or by means of a work or administration contract, in accordance with the procedures provided for by article 26 co. 1 of Legislative Decree 81/2008;
- providing the aforementioned subjects with detailed information on:
 - specific risks existing in the environment in which they operate;
 - prevention and emergency measures taken in relation to its business;
- developing an "Operational Safety Plan" (OSP) or a "Single Document Interference Risk Assessment" (SDIRA) aimed at:
 - cooperating in the implementation of measures to prevent and protect against risks at work, accidents on the work activity covered by the contract;
 - coordinating the prevention and protection measures against the risks to which workers are exposed, informing each other, also in order to eliminate the risks due to interference between the works of the various companies involved in the execution of the overall work



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- ensuring that the costs relating to occupational safety are indicated in the aforementioned contracts, with particular reference to those relating to the specific contract;
 - formalizing and tracing the checks carried out on the mandatory documentation - pursuant to the reference legislation - upon the entry of contractors into the factory.

Information flows to the Supervisory Body

The Company and the Responsible of the Prevention and Protection Service are required to promptly inform the Supervisory Body about:

- the occurrence of accidents that resulted in death or serious or very serious injury for the personnel;
- occurrence of "nearly accidents";
- inspection visits by officials of the Public Administration and related findings emerged following checks and inspections;
- changes to the Risk Assessment Document.

Furthermore, to the Company and the RPPS communicate to the Supervisory Body:

- statistics relating to the accidents that occurred, specifying the cause, the recognition of accidents and the relative seriousness;
- any variation that requires or that has required the updating of the relative RAD.

The Company and the RPPS are required to report to the Supervisory Body of any violations (summarized by homogeneous categories), by the functions in charge (ascertained internally or by competent authorities), relating to fulfilments required by the health and safety regulations of the work environment and related corrective actions taken.

The behaviour carried out by the Recipients in violation of this Special Section may constitute a serious breach, pursuant to art. 1456 c.c.



SPECIAL SECTION F

**Environmental crimes and offences against the cultural heritage and
landscape**



Function of the Special Section F

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in article 25- *undecies* of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, below are all the types of offense that underpin the administrative liability of entities pursuant to article 25- *undecies* of the Decree.

Environmental crimes

Environmental pollution (Article 452- *bis* of the criminal code)

The standard punishes anyone who unlawfully causes significant and measurable impairment or deterioration:

- 1 of water or air, or large or significant portions of the soil or subsoil;
- 2 of an ecosystem, including agricultural biodiversity, flora or fauna.

When pollution is produced in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or vegetable species, the penalty is increased.

Environmental catastrophe (Article 452- *quater* of the criminal code)



The law punishes anyone who unlawfully causes an environmental disaster. Alternatively, environmental disaster constitutes:

- 1) the irreversible alteration of the balance of an ecosystem;
- 2) the alteration of the balance of an ecosystem whose elimination is particularly expensive and achievable only with exceptional measures;
- 3) offense against public safety because of the relevance of the fact for the extent of the compromise or its harmful effects or for the number of people offended or exposed to danger.

When the disaster is produced in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or in damage to protected animal or vegetable species, the penalty is increased. The penalty is also increased in the event that the pollution causes deterioration, compromise or destruction of a habitat within a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints.

Negligent crimes against the environment (article 452- *quinquies* of the criminal code)

The law punishes anyone who culpably commits one of the facts referred to in points (article 452- *bis* and 452- *quater* of the criminal code).

Trafficking and dumping of highly radioactive waste (article 452- *sexies* of the criminal code)

The law punishes - unless the fact constitutes a more serious offense - anyone who illegally transfers, purchases, receives, transports, imports, exports, procures to others, holds, transfers, abandons or illegally disposes of highly radioactive material.

The penalty is increased if the danger of compromise or deterioration derives from the fact:

- 1 of water or air, or large or significant portions of the soil or subsoil;
- 2 of an ecosystem, biodiversity, including agriculture, flora or fauna.

If the fact results in danger for the life or safety of people, the penalty is increased.

Aggravating circumstances (Article 452-*octies* of the criminal code)



The increase in penalty is foreseen when the association referred to in article 416 of the criminal code is directed, exclusively or concurrently, for the purpose of committing any of the crimes against the environment referred to in Title VI- *bis* of the Italian criminal code.

The penalty is increased when the association referred to in Article 416- *bis* of the criminal code is aimed at committing any of the crimes provided for in Title VI- *bis* of the criminal code or at acquiring the management or control of economic activities, concessions, authorizations, procurement or public services in the environmental field.

The penalties are increased if the association is made up of public officials or persons in charge of a public service who perform functions or perform services in the environmental field.

Killing, destroying, capturing and possession of specimens of protected wild animals or plant specimens (Article 727- *bis* of the criminal code)

The offense punishes:

- unless the fact constitutes a more serious offense, anyone who, outside the permitted cases, kills, catches or holds specimens belonging to a protected wild animal species;
- anyone who, apart from permitted cases, destroys, takes or holds specimens belonging to a protected wild plant species;

except in cases where the action concerns a negligible quantity of these specimens and has a negligible impact on the conservation status of the species.

Destruction or deterioration of the habitat within a protected site (Article 733- *bis* of the criminal code)

The offense punishes anyone who, outside the permitted cases, destroys a habitat within a protected site or otherwise deteriorates it, compromising its state of conservation.

Discharging industrial waste containing dangerous substances; discharging onto the soil, into the subsoil and into undergrounds water; discharging into the sea waters by sea vessels or aircraft (article 137 Legislative Decree 152/2006)

The offense punishes anyone who:



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- opens or in any case carries out new discharges of industrial waste water containing the dangerous substances included in the families and groups of substances indicated in tables 5 and 3 / A of Annex 5 to the third part of Legislative Decree 152/2006, without authorization, or continues to make or maintain these discharges after the authorization has been suspended or revoked;
 - carries out a discharge of industrial waste water containing the dangerous substances included in the families and groups of substances indicated in tables 5 and 3 / A of Annex 5 to the third part of Legislative Decree 152/2006, without observing the authorization requirements, or the other requirements of the competent authority pursuant to articles 107 , paragraph 1, and 108 , paragraph 4;
 - in relation to the substances indicated in table 5 of Annex 5 to the third part of Legislative Decree 152/2006, when carrying out a discharge of industrial waste water, exceeds the limit values set in table 3 or, in the case of discharge to the ground, in table 4 of Annex 5 to the third part of Legislative Decree 152/2006, or the more restrictive limits set by the regions or autonomous provinces or by the competent Authority pursuant to article 107, paragraph 1;
 - does not observe the discharge prohibitions provided for in articles 103 and article 104 is punished with arrest for up to three years.

The crime punishes, also, the discharge - in the sea by ships or airmobile- of substances or materials for which it imposed a total ban on the spill under the provisions of the applicable international conventions and ratified by Italy, unless they are in such quantities as to be quickly rendered harmless by physical, chemical and biological processes, which occur naturally at sea and provided that they have prior authorization from the competent authority.

Unauthorized waste management activities (article 256 par. 1 letter a) and b), 3, 5 and 6 of Legislative Decree 152/2006)

The offense punishes anyone who:

- carries out an activity of collection, transport, recovery, disposal, trade and brokerage of waste in the absence of the required authorization, registration or communication referred to in Article 208 , 209 , 210 , 211 , 212 , 214 , 215 and 216 of Legislative Decree 152/2006;
- creates or manages an unauthorized landfill;
- builds or manages an unauthorized landfill intended, even in part, for the disposal of dangerous waste;



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- in violation of the prohibition referred to in [article 187](#) , carries out unauthorized mixing of waste;
 - makes temporary storage at the production site of dangerous medical waste, in violation of the provisions of [article 227](#) , paragraph 1, letter b).

Illegal burning of waste (article 256- *bis* of the Legislative Decree 152/2006)

The offense punishes anyone who sets fire to abandoned or uncontrolled waste.

The conduct is aggravated if the offense is committed as part of an enterprise or otherwise organised or if the offense is committed in territories which, at the time of the conduct or in the previous five years are or have been affected by declarations state of emergency in the waste sector.

The owner of the company or the person in charge of the organised activity is also responsible under the autonomous profile of the failure to supervise the work of the material perpetrators of the crime however attributable to the company or the activity itself.

Pollution of soil, subsoil, surface water or groundwater (article 257 co. 1 and 2 of Legislative Decree 152/2006)

The offense punishes anyone who:

- causes pollution of the soil, subsoil, surface water or groundwater with the exceeding of the risk threshold concentrations, if he does not remediate in accordance with the project approved by the competent authority in the context of the procedure referred to in the [articles 242](#) and following Legislative Decree 152/2006;
- omits the communication pursuant to [article 242 of](#) Legislative Decree 152/2006.

The pollution conduct referred to in the first point is aggravated by the use of dangerous substances.

Violation of reporting requirements, record keeping and required forms (article 258 co. 4, Legislative Decree 152/2006)

The offense punishes those who:

- prepares a fake waste analysis certificate in relation to the nature, composition and chemical-physical characteristics of the waste;
- uses a fake certificate during transport.



Unlawful waste trafficking (article 259 co. 1, Legislative Decree 152/2006)

The crime punishes anyone who makes a shipment of waste constituting illicit trafficking pursuant to article 26 of Legislative Decree 152/2006, or make a shipment of waste listed in Annex II of the aforementioned regulation in violation of article 1, paragraph 3, letters a), b), c) and d), of the regulation itself. The conduct is aggravated in case of shipment of dangerous waste.

Organised activities for the illegal trafficking of waste (article 260¹⁶ co. 1 and 2, Legislative Decree 152/2006)

The crime punishes anyone, in order to obtain an unfair profit, with multiple operations and through the preparation of organised means and continuous activities, assigns, receives, transports, exports, imports, or in any case illegally manages large quantities of waste. The conduct is aggravated if it is highly radioactivity waste.

False information on the nature, composition and chemical-physical characteristics of the waste in the preparation of a waste analysis certificate; insertion in SISTRI the false waste analysis certificate; omission or fraudulent alteration of the paper copy in the SISTRI sheet – handling area in the waste transport (article 260- *bis*, Legislative Decree 152/2006)

The offense punishes:

- who in the preparation of a waste analysis certificate, uses as part of the waste traceability control system, provides false indications on the nature, composition and chemical-physical characteristics of the waste and who inserts a false certificate in the data to be provided for the purposes of traceability of waste;
- the transporter who fails to accompany the transport of waste with the hard copy of the SISTRI sheet - handling area and, where necessary on the basis of current legislation, with the copy of the analytical certificate that identifies the characteristics of the waste. The conduct is aggravated in the case of transportation of dangerous waste;
- who, during transport, makes use of a waste analysis certificate containing false indications on the nature, composition and chemical-physical characteristics of the waste transported;

¹⁶ Article repealed by Legislative Decree 21/2018 and replaced by Article 452-*quaterdecies* of the criminal code.



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- the transporter accompanying the transport of waste with a hard copy of the SISTRI card - fraudulently altered handling area. The conduct is aggravated in the case of dangerous waste.

Sanctions (article 279, Legislative Decree 152/2006)

The offense punishes those who, when operating an establishment, violate the emission limit values or the requirements established by the authorization, from Annexes I, II, III or V to the fifth part of Legislative Decree 152/2006, from the plans and programs or from the legislation referred to in Article 271 or the prescriptions otherwise imposed by the competent authority, which also determines the exceeding of the air quality limit values provided for by current legislation.

Article 1, co. 1 and 2, L. 150/1992

The offense punishes those who, unless the fact constitutes a more serious offense, in violation of the provisions of Regulation (EC) no. 338/97 of the Council of 9 December 1996, and subsequent implementations and modifications, for specimens belonging to the species listed in Annex A of the same Regulation and subsequent modifications:

- a. imports, exports or re-exports specimens, under any customs procedure, without the required certificate or license, or with certificate or license not valid pursuant to article 11, paragraph 2a, of Regulation (EC) no. 338/97 of the Council, of 9 December 1996, and subsequent implementations and modifications;
- b. fails to observe the provisions aimed at the safety of the specimens, specified in a license or certificate issued in accordance with Regulation (EC) no. 338/97 of the Council, of 9 December 1996, and subsequent implementations and modifications and of the Regulation (CE) n. 939/97 of the Commission of 26 May 1997, as amended;
- c. uses the aforementioned specimens in a manner inconsistent with the requirements contained in the authorization or certification provisions issued together with the import license or certificates subsequently;
- d. transports or transits, even on behalf of third parties, specimens without the required license or certificate, issued in accordance with Regulation (EC) no. 338/97 of the Council, of 9 December 1996, and subsequent implementations and modifications and of the Regulation (CE) n. 939/97 of



the Commission of 26 May 1997, and subsequent modifications and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with the same, or without sufficient proof of their existence;

e. trades artificially reproduced plants in contrast with the requirements established on the basis of article 7, paragraph 1, letter b), of Regulation (EC) no. 338/97 of the Council, of 9 December 1996, and subsequent implementations and modifications and of the Regulation (CE) n. 939/97 of the Commission of 26 May 1997 and subsequent modifications;

f. holds, uses for profit, buys, sells, exhibits or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation.

The conduct is aggravated in the event of recidivism and if the crime is committed in the exercise of business activities.

Article 2, co. 1 and 2, L. 150/1992

The offense punishes those who, unless the fact constitutes a more serious offense, in violation of the provisions of Regulation (EC) no. 338/97 of the Council of 9 December 1996, and subsequent implementations and modifications, for specimens belonging to the species listed in Annexes B and C of the same Regulation and subsequent modifications:

a. imports, exports or re-exports specimens, under any customs procedure, without the required certificate or license, or with certificate or license not valid pursuant to article 11, paragraph 2a, of Regulation (EC) no. 338/97 of the Council, of 9 December 1996, and subsequent implementations and modifications;

b. fails to observe the provisions aimed at the safety of the specimens, specified in a license or certificate issued in accordance with Regulation (EC) no. 338/97 of the Council of 9 December 1996, and subsequent implementations and modifications, and of Regulation (EC) no. 939/97 of the Commission of 26 May 1997, as amended;

c. uses the aforementioned specimens in a manner inconsistent with the requirements contained in the authorization or certification provisions issued together with the import license or certificates subsequently;



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- d. transports or passes through, even on behalf of third parties, specimens without the required license or certificate, issued in accordance with Regulation (EC) no. 338/97 of the Council of 9 December 1996, and subsequent implementations and modifications, and of Regulation (EC) no. 939/97 of the Commission of 26 May 1997, and subsequent modifications and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with the same, or without sufficient proof of their existence;
- e. trades artificially reproduced plants in contrast with the requirements established on the basis of article 7, paragraph 1, letter b), of Regulation (EC) no. 338/97 of the Council of 9 December 1996, and subsequent implementations and modifications, and of Regulation (EC) no. 939/97 of the Commission of 26 May 1997, as amended;
- f. holds, uses for profit, buys, sells, exhibits or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation, limited to the species referred to in Annex B of the Regulation.

The conduct is aggravated in the event of recidivism and if the crime is committed in the exercise of business activities.

Article 3- *bis*, Law 150/1992

The crime punishes the conduct of falsification or alteration of certificates, licenses, import notifications, declarations, communications of information for the purpose of acquiring a license or a certificate, for the use of false or altered certificates or licenses (criminal code offenses referred to from article 3 *bis*, 1st paragraph L. 150/1992).

Article 6, co. 4, L. 150/1992

The crime punishes those who hold live specimens of mammals and reptiles of wild species and live specimens of mammals and reptiles coming from captive reproductions that constitute a danger to health and public safety.

Termination and reduction of the use of harmful substances (article 3 co. 6, L. 549/1993).

The crime punishes those who violate the provisions that provide for the cessation and reduction of the use (production, use, marketing, import and export) of substances harmful to the ozone layer.



Fraudulent pollution caused by ships (article 8 co. 1 and 2, Legislative Decree 202/2007)

The crime punishes the malicious spill of pollutants into the sea. The conduct is aggravated in the event that the violation causes permanent or particularly serious damage to the quality of the water, to animal or vegetable species or to parts of them.

Negligent pollution caused by ships (article 9 co. 1 and 2, Legislative Decree 202/2007)

The crime punishes the culpable spill of pollutants into the sea. The conduct is aggravated in the event that the violation causes permanent or particularly serious damage to the quality of the water, to animal or vegetable species or to parts of them.

Crimes against the cultural heritage (Art. 25 septiesdecies of Legislative Decree 231/01)

Violations relating to the alienation of cultural goods (Article 518 novies of the Criminal Code)

The provision punishes those who, without the necessary authorisation, sell or place on the market cultural goods or those who, being obliged to do so, do not submit, within a period of thirty days, a report on the acts of transfer of ownership or possession of cultural goods, as well as those who sell a cultural good subject to pre-emption and deliver the thing during the period of sixty days from the date of receipt of the transfer report.

Misappropriation of cultural goods (Article 518 ter of the Criminal Code)

The provision punishes anyone who, in order to procure an unjust profit for himself or others, appropriates another person's cultural property in his possession for any reason. The conduct is aggravated if the act is committed on things possessed by way of necessary deposit.

Illegal importation of cultural goods (Article 518 decies of the Criminal Code)

The provision punishes those who import cultural goods originating from a crime or found as a result of searches carried out without authorisation, where this is provided for by the law of the state where the finding was made, or exported from another state in violation of the law on the protection of the cultural heritage of that state.

Unlawful removal or export of cultural goods (Article 518 undecies of the Criminal Code)

The provision punishes anyone who transfers abroad cultural goods, things of artistic, historical, archaeological, ethnoanthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions under the law on cultural goods, without a certificate of free circulation or export licence.



The provision also punishes anyone who does not return to the national territory, at the expiry of the time limit, cultural goods, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions under the legislation on cultural goods, for which a temporary exit or export licence has been granted, as well as anyone who makes false declarations in order to prove to the competent export office, in accordance with the law, that things of cultural interest are not subject to an authorisation to leave the national territory.

Destruction, dispersion, deterioration, defacement, soiling and unlawful use of cultural or landscape assets (Article 518 duodecies of the criminal code)

The provision punishes anyone who destroys, disperses, deteriorates or renders wholly or partially unusable or unusable cultural or landscape assets belonging to him or to others, as well as anyone who defaces or defaces cultural or landscape assets belonging to him or to others, or who puts cultural assets to a use that is incompatible with their historical or artistic character or detrimental to their conservation or integrity.

Counterfeiting works of art (Article 518 quaterdecies of the criminal code)

The provision punishes:

- whoever, in order to make a profit, counterfeits, alters or reproduces a work of painting, sculpture or graphics or an object of antiquity or of historical or archaeological interest;
- any person who, while not having taken part in the counterfeiting, alteration or reproduction, places on the market, holds for trading, introduces into the territory of the State for that purpose or, in any case, places in circulation, as authentic, counterfeited, altered or reproduced specimens of paintings, sculptures or graphics, objects of antiquity or objects of historical or archaeological interest;
- any person who, knowing them to be false, authenticates the aforementioned counterfeit, altered or reproduced works or objects;
- anyone who, by means of other declarations, expert opinions, publications, affixing of stamps or labels or by any other means, accredits or contributes to accrediting as authentic the aforementioned counterfeited, altered or reproduced works or objects, knowing them to be false.

Theft of cultural goods (Article 518 bis of the criminal code)

The provision punishes anyone who takes possession of another person's movable cultural property, by removing it from its owner, in order to gain profit for himself or others, or who takes possession of



cultural property belonging to the State, as found underground or on the seabed. The conduct is aggravated if one or more of the circumstances set out in Article 625(1) of the Criminal Code exist, or if the theft of cultural goods belonging to the State, as found underground or on the seabed, is committed by a person who has obtained a search concession provided for by law.

Misappropriation of cultural goods (Article 518 ter of the Criminal Code)

The provision punishes anyone who, apart from cases of complicity in the offence, in order to procure a profit for himself or others, purchases, receives or conceals cultural goods originating from any offence, or in any case meddles in having them purchased, received or concealed. The conduct is aggravated where the offence relates to cultural goods originating from the offences of aggravated robbery (Article 628(3) of the Criminal Code) and aggravated extortion (Article 629(2) of the Criminal Code).

Forgery in private contracts relating to cultural goods (Article 518 octies of the criminal code)

The provision punishes anyone who, in whole or in part, draws up a false private contract or alters, destroys, suppresses or conceals a true private contract, in relation to movable cultural property, in order to make its origin appear lawful. The conduct is mitigated against the person who makes use of the aforementioned private contract, without having taken part in its formation or alteration.

Crimes of laundering cultural goods and devastation and looting of cultural and landscape assets (Article 25 duodevicies of the Decree)

Laundering of cultural goods (Article 518 sexies of the criminal code)

The provision punishes anyone who, except in cases of complicity in the offence, replaces or transfers cultural goods resulting from a non-culpable offence, or carries out other transactions in relation to them, so as to hinder the identification of their criminal origin. The conduct is mitigated in cases where the cultural goods originate from a crime for which a maximum term of imprisonment of less than five years is set.

Devastation and looting of cultural and landscape assets (Article 518 terdecies of the criminal code)

The provision punishes anyone who, outside the cases referred to in Article 285 of the Criminal Code (the crime of devastation, looting and massacre), commits acts of devastation or looting targeting cultural or landscape heritage or cultural institutions and places.



Activities at risk

The activities at risk of the Company, with reference to environmental crimes, are attributable to:

1. *Management of activities with environmental impact;*
2. *Management of purchases of goods and services (including consultancy).*

Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients, as defined above.

The key behavioural principles of this Special Section are the obligation to operate in compliance with the principles expressed in the Code of Ethics and the current legislation and the prohibition to engage in conduct or contribute to the realization of conduct that may fall under the offense referred to in article 25 - *undecies* of Legislative Decree 231/2001 referred to above.

Management of waste disposal activities

The **management of the disposal activities of waste** could present risk profiles in relation to:

- a) the commission of environmental crimes in the event that, for example, a subordinate or Apical person of the Company stipulates contracts with unqualified carriers, disposers, intermediaries and/or without the necessary legal authorizations, or stipulates contracts with third-party companies, who in turn stipulated contracts with unqualified carriers, disposers or intermediaries and/or without the necessary legal authorizations, in order to obtain economic savings for the Company;
- b) the commission of crimes against the cultural and landscape heritage, in the event that it stipulates contracts with unqualified Suppliers, who during the course of carrying out their activity destroy, disperse, deteriorate or render cultural assets completely or partially unusable or unusable their own or others' landscape or landscape assets, as well as deface or deface their own or others' cultural or landscape assets, or allocate cultural assets to a use incompatible with their historical or artistic character or prejudicial to their conservation or integrity.



Verify

All non-conformities of the environmental management system must be reported and give rise to one or more corrective actions.

The environmental management system is subject to an annual audit by the relevant functions.

Control principles

As part of the contractual activity of the Company with the Public Administration or third-party companies, through the Administrative Body, it carries out checks on the activity carried out by the latter, which are responsible for the production and disposal of urban and special non-hazardous waste (thus classified by art. 184, paragraphs 2 and 3 of Legislative Decree 152/2006). The controls have the purpose to verify that the contracting companies do not carry out activities constituting a violation of the environmental protection regulations, relevant in the context of the Decree, or enter into contracts with carriers, disposers or intermediaries that are not qualified and/or do not have necessary legal authorizations.

As part of the contractual activity with the Suppliers, the Company, through the Administrative Body, carries out checks on the activity carried out by the latter and their reliability in carrying out the activities, operating in compliance with the landscape and cultural heritage. The checks have the aim of verifying that the Suppliers do not carry out activities that constitute a violation of the rules for the protection of the landscape and cultural heritage, and in particular of the Cultural Heritage and Landscape Code (L. 42 of 22 January 2004).

Recipients who, due to their role or function, are involved in the aforementioned process **are required:**

- to operate in compliance with the Code of Ethics;
- to be constantly updated on the regulations in force and to comply with them;
- to assign specific powers or duties to the persons in charge of managing waste disposal activities and/or maintaining relations with the companies in charge of environmental remediation;
- to operate in compliance with laws and regulations in force, ethical principles of the Company, environmental policy and company procedures of Sea Vision;



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- to identify the nature and characteristics of the waste and attribute the correct classification in order to define the correct disposal and/or remediation methods, according to the provisions of the law;
 - to obtain and verify that the contracting companies obtain the appropriate waste management authorizations;
 - to take appropriate procedures to properly dispose of waste and/or the remediation of polluted areas, either directly or through appropriate Suppliers equipped with the appropriate permissions;
 - to stipulate and verify that the contracting companies enter into contracts with suppliers responsible for the collection and disposal of waste with the appropriate authorizations;
 - to ascertain and verify that the contracting companies verify the existence of the authorizations of intermediaries, transporters and final disposers, if the disposer does not coincide with the transporter himself;
 - to fill in the mandatory documentation (registers/forms);
 - in advance request, acquire and renew within the times indicated by the competent authority any environmental authorizations necessary for the performance of their business, where applicable.

In the context of the aforementioned behaviours, it **is forbidden**:

- to transfer waste to unauthorized landfills based on the type of waste;
- to set fire to abandoned or deposited waste;
- to use Suppliers responsible for waste collection and disposal and/or reclaiming not equipped with the appropriate permissions.

Management of waste disposal activities

The **management of waste disposal activities** could present risk profiles in relation to the commission of environmental crimes in the event that, for example, a subordinate or top management of the Company, stipulates contracts with non-qualified and / or non-qualified carriers, disposers or intermediaries. with the necessary legal authorizations, in order to obtain economic savings for the Company.

Recipients who, due to their duties or functions, are involved in the aforementioned process **are required to**:



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- adopt procedures suitable for the correct disposal of waste and/or the reclamation of polluted areas, directly or through specific Suppliers with the appropriate authorizations;
 - be constantly updated on the regulations in force and to respect them;
 - assign specific powers or duties to the subjects in charge of managing the waste disposal activities and/or maintaining relations with the companies in charge of environmental remediation;
 - identify the nature and characteristics of the waste and assign the correct classification in order to define the correct methods of disposal and/or remediation, according to the provisions of the law;
 - to fill in the mandatory documentation (registers/forms);

As part of the aforementioned behaviours, **it is forbidden to:**

- deliver waste to unauthorized landfills or landfills that do not have the appropriate authorizations based on the type of waste;
- set fire to abandoned or deposited waste;
- use Suppliers in charge of waste collection and disposal and / or reclamation who do not have the appropriate authorizations.

For the principles of conduct relating to the **management of purchase of goods and services (including consultancy)**, please refer to the provisions of Special Section A “*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority*”.



Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to article 25- *undecies* of Legislative Decree 231/2001 promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this chapter.

In the event of inspections by the Public Administration (for example: ARPA, etc.), the Administrative Body must promptly inform the SB about the Public Administration that has taken place, the Company staff present at the time of the inspection and the performed activity.

The Administrative Body transmits to the Supervisory Body:

- the list of inspections by officials of the Public Administration and related findings emerged following checks and verifications;
- the list of authorizations for waste management requested and obtained;
- the list of new Suppliers responsible for collection and disposal of waste with evidence of the relevant authorizations;
- the training plan and final balance of training provided in environmental matters.

The Administrative Body is also required to report to the Supervisory Body any violations (summarized by homogeneous categories), by the functions in charge (ascertained internally or by competent authorities), relating to fulfilments required by environmental legislation and related corrective actions taken.



SPECIAL SECTION G

**Crime of employment of third countries citizens whose stay is illegal and
illegal intermediation and labour exploitation**



Function of Special Section G

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in article 25- *duodecies* and article 25- *quinquies* (limited to the crime of illegal intermediation and exploitation of work) of Legislative Decree 231/2001, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

The following is the type of crime that establishes the administrative liability of entities pursuant to article 25- *duodecies* and article 25- *quinquies* (limited to the crime of illegal intermediation and exploitation of work) of the Decree.

Crime of employment of third-country nationals whose stay is irregular

Employment of subjects from other countries who are illegal immigrants (article 22, paragraph 12- *bis* of Legislative Decree 25 July 1998, no. 286)

The law punishes the employer who employs foreign workers (more than three or minors of non-working age or subjected to other particularly exploitative working conditions referred to in the third paragraph of article 603- *bis* of the Italian criminal code) of the residence permit, or whose permit has expired and for which renewal has not been requested, or which has been revoked or cancelled.

With particular reference to the hypotheses of "particular exploitation", is paragraph 2 of article 603- *bis* of the criminal code to list their indices. In particular, these are:



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- the systematic remuneration of workers clearly manifestly different from national collective agreements or in any case disproportionate to the quantity and quality of work performed;
 - the systematic violation of the regulations relating to working hours, weekly rest, compulsory leave, holidays;
 - the existence of violations of the legislation on safety and hygiene in the workplace, such as to expose the worker to danger to health, safety or personal safety;
 - subjecting the worker to working conditions, surveillance methods, or particularly degrading housing situations.

Provisions against illegal immigration (article 12, paragraphs 3, 3- bis and 3- ter, Legislative Decree 286/1998)

The law punishes the conduct of anyone who promotes, directs, organises, finances or carries out the transport of foreigners in the Italian State or performs other acts aimed at illegally obtaining entry into the Italian State or even in another State of which the person is not citizen or permanent resident in cases where:

- the fact concerns the illegal entry or stay of five (5) or more persons;
- the person transported has been exposed to danger for his life or his safety;
- the person transported has been subjected to inhuman or degrading treatment;
- the fact is committed by three (3) or more people competing with each other or using international transport services or counterfeit or altered documents or in any case illegally obtained;
- the perpetrators of the fact have the availability of explosive weapons or raw materials.

The penalty is increased if two or more of the above hypotheses occur or where the above circumstances are put in place:

- to recruit people for sexual or professional exploitation or for minors to be employed in illegal activities;
- to profit from it, even indirectly.

Illicit intermediation and exploitation of work

Illicit intermediation and exploitation of work (article 603-bis of the criminal code)



The standard punishes anyone who:

1. recruits labour for the purpose of assigning it to work with third parties in conditions of exploitation, taking advantage of the state of need of the workers;
2. uses, hires or employs labour, also through the intermediation activity referred to in the aforementioned n. 1, subjecting workers to conditions of exploitation and taking advantage of their state of need.

An aggravating circumstance is foreseen if the facts are committed by violence or threat.

Exploitation indices are:

- the repeated payment of wages in a clearly different way from the national or territorial collective agreements stipulated by the most representative trade union organisations at national level, or in any case disproportionate to the quantity and quality of the work performed;
- the repeated violation of the regulations relating to working hours, rest periods, weekly rest periods, compulsory leave, holidays;
- the existence of violations of the rules on safety and hygiene in the workplace;
- subjecting the worker to working conditions, surveillance methods or degrading housing situations.

Activities at risk

The activities at risk of the Company, with reference to the crime of employment of third-country nationals whose stay is irregular is attributable to:

1. *Recruitment and bonus system management;*
2. *Management of purchases of goods and services (including consultancy).*

The Recipients are required to adapt their behaviour to what is set out in this document.



Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients, as defined in the General Part of this Model.

In general, it is forbidden to engage in conduct or contribute to the realization of conduct that may fall within the circumstances referred to in article 25- *duodecies* and article 25- *quinquies* (limited to the crime of illegal intermediation and exploitation of work) of Legislative Decree 231/2001 referred to above.

They are also prohibited the violations to the principles and rules foreseen by the Code of Ethics and in this Special Section.

Recruitment and bonus system management

The activity of managing staff hires could present risk profiles in relation to the crime of employment of third-country nationals whose stay is irregular if, for example, the Company's employer employed foreign workers without a residence permit.

The activity of managing staff hires could also present risk profiles in relation to the crime of illicit brokerage and exploitation of work in the event that, for example, the Company pays its workers a disproportionate remuneration in relation to quantity and quality of the work done or repeatedly violating the legislation relating to working hours, rest periods, weekly rest, mandatory leave, holidays.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity **are required** to:

- in the event of recourse to an external company, resort to the employment agencies registered in the register established at the Ministry of Labour and Social Policies, to which you can request evidence of the payment of remuneration and social security contributions;
- guarantee the existence of the documentation certifying the correct execution of the selection and hiring procedures;
- verify that candidates who are third-country nationals:



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- are in possession of a regular residence permit enabling them to work (not expired or revoked or cancelled);
 - in the event of an expired residence permit, they have submitted a renewal request within the term established by the legislation (documented by the relative postal receipt);
- monitor the validity of documents of the third country nationals Employees and encourage the renewal of the same at least four months before the deadline specified on the permit;
 - respect the conditions of the CCNL of reference regarding working hours, rest periods, weekly rest, mandatory leave, holidays and minimum wages.

As part of the aforementioned behaviours, it **is forbidden** to:

- hire staff, even for temporary contracts, without complying with the current social security, tax, insurance and immigration regulations, etc;
- pay wages in a clearly different way to the national or territorial collective agreements stipulated by the most representative union organisations at national level, or in any case disproportionate to the quantity and quality of the work performed;
- violate the regulations relating to working hours, rest periods, weekly rest periods, compulsory leave, holidays;
- subject the worker to working conditions, surveillance methods or degrading housing situations.

Management of purchases of goods or services (including consultancy)

The management of purchases of goods and services could present potential risk profiles in relation to the crime of employment of third-country nationals whose stay is irregular in the event that, for example, the Company, within the context of procurement contracts, addressed Suppliers employing workers who are nationals of third countries without a residence permit.

Again, with reference to the activities envisaged above, the specific principles of behaviour are indicated below.

In the management of procurement, works and administration contracts, the Company must introduce clauses in the contracts that specify:



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- that the company concerned declares to respect the principles set out in Legislative Decree 231/2001, as well as to comply with the principles of the Code of Ethics adopted by the Company;
 - that the company concerned declares that it has put in place all the necessary fulfilments and precautions aimed at preventing the aforementioned crimes, having equipped - where possible - its corporate structure with internal procedures and systems completely adequate for this prevention;
 - that the company concerned declares to employ exclusively staff hired with a regular employment contract, in full compliance with the regulations;
 - that the non-veracity of the aforementioned declarations could constitute cause for termination of the contract pursuant to article 1453 of the civil code.

Recipients who, due to their assignment or function or specific mandate, are involved in the aforementioned activity are required to:

- verify the commercial and professional reliability of Suppliers, through, for example, the request for information brochures, self-referred certification against mafia (to be renewed periodically), pending charges, latest annual report and any other useful information about other clients and the like;
- proceed to the selection of the Suppliers through the comparison, where possible, of more bids;
- grant the traceability of the *process* of selection of the Supplier, through the formalization and storage of an appropriate tab in which there are explained the reasons for the choice and the storage of the relevant supporting documentation;
- verify the existence of the specific authorization of the Suppliers carrying out activities for which they are required;
- in case of use of resources from third States, check the effective validity of the residence permit;
- verify the regularity of payments, with reference to the full correspondence between payers and actually involved persons.

As part of the aforementioned behaviours, it is forbidden to:

- do cash payments, current accounts encrypted or not payable to Suppliers or different from what specified in the contract;



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- make payments to countries other than the Supplier's one;
 - make payments that are not adequately documented;
 - create funds for unjustified payments (in whole or in part);
 - carry out any commercial or financial transaction, both directly and through a third party, with subjects (natural or legal persons) whose names are contained in the Lists available at the Bank of Italy, or by subjects controlled by the latter, when such control report is known;
 - performing services in favour of Consultants and Suppliers that are not adequately justified in the context of the contractual relationship established with them and recognize their compensations that are not adequately justified in relation to the type of task to be performed and to the applicable local practices.

Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to article 25- *duodecies* and article 25- *quinquies* (limited to the crime of illegal intermediation and exploitation of work) of Legislative Decree 231/2001, promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this Special Section, by the law and principles referred to in the Ethic Code.

In the event of hiring third-country nationals, the Administrative Body informs the Supervisory Body of the details of the new Employee and sends a copy of the residence permit with evidence of the expiry date of the same.



SPECIAL SECTION H

Crimes of smuggling



Function of Special Section H

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in article 25- *sexiesdecies* of Legislative Decree 231/01, in particular border rights (envisaged in article 34 of the Consolidated Customs Act, D.P.R. 23 January 1973 no. 43), in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities, in order to prevent the commission of the abovementioned crimes.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

The following are the types of offenses that underpin the administrative liability of entities pursuant to article 25- *sexiesdecies* of the Decree:

- Smuggling in the movement of goods across land borders and customs areas (article 282 D.P.R. no. 73/1943);
- Smuggling in the movement of goods across border lakes (article 283 D.P.R. no. 73/1943);
- Smuggling in the movement of goods by sea (article 284 D.P.R. no. 73/1943);
- Smuggling in the movement of goods by air (article 285 D.P.R. no. 73/1943);
- Smuggling in the free trade zones (article 286 D.P.R. no. 73/1943);
- Smuggling for the misuse of imported goods with customs incentives (article 287 D.P.R. no. 73/1943);
- Smuggling in the customs warehouse (article 288 D.P.R. no. 73/1943);
- Smuggling in cabotage and traffic (article 289 D.P.R. no. 73/1943);
- Smuggling in the export of goods eligible for the return of taxation fees (article 290 D.P.R. no. 73/1943);



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- Smuggling in the temporary import and export (article 291 D.P.R. no. 73/1943);
 - Smuggling of foreign manufactured tobacco (article 291-*bis* D.P.R. no. 73/1943);
 - Aggravating circumstances concerning the smuggling of foreign manufactured tobacco (article 291-*ter* D.P.R. no. 73/1943);
 - Association with criminal purpose aimed at smuggling foreign manufactured tobacco (article 291-*quarter*)
 - Other cases of smuggling (article 292 D.P.R. no. 73/1943);
 - Aggravating circumstances concerning smuggling (article 295 D.P.R. no. 73/1943).

The crime of smuggling consists in the conduct of whoever introduces into the territory of the State, in violation of the provisions on customs, goods that are subject to border rights.

Article 34 entitled "Customs duties and border rights" of the "Consolidated Customs Act" of the D.P.R. 23 January 1973 no. 43 establishes that customs duties are all those duties that the customs are required to collect under a law in relation to customs transactions.

Customs duties include border rights such as:

- import and export duties;
- tax levies and other import or export taxes provided for by EU regulations and their implementing rules;
- imported goods, monopoly rights, border surcharges and any other consumption tax or surcharge in favour of the State.

With regard to goods subject to border rights, article 36 entitled "Prerequisite of the customs debt" of the D.P.R. 23 January 1973 no. 43 provides that: "For goods subject to border rights, the prerequisite for the tax liability is constituted, in relation to foreign goods, by their destination for consumption within the customs territory and, in relation to national and nationalized goods, from their destination to their consumption outside the territory itself".



Activities at risk

The activities at risk of the Company, with reference to the smuggling crimes referred to in article 25-*sexiesdecies* of Legislative Decree 231/2001 are attributable to:

1. *Management of administrative fulfilments and related inspection activities;*
2. *Tax management;*
3. *Management of purchase of goods and services (including consultancy).*

The Recipients are required to adapt their behaviour to what is set out in this document.

Principles of behaviour

Recipients who, due to their assignment or function or specific mandate, are involved in the management of administrative obligations and relations with the persons in charge of auditing in the energy and inspection activities, in the tax management or in the management of purchases of goods and services (including consultancy), **are required** to:

- maintain an approach based on maximum transparency and collaboration in relations with the customs authorities;
- ensure compliance with the obligations and deadlines defined by customs legislation;
- define rules, actors, activities, timing and audit in the process of determining customs duties and border rights;
- guarantee the fairness and completeness of the data used to calculate the tax burden in relation to the annual and infra-annual closings, as well as the preparation of the annual return;
- ensure that the main tax legislation changes are promptly disclosed to the staff involved in the process, who must be trained on the main legal, accounting and tax notions and issues that may impact the determination of tax obligations.

As part of the aforementioned behaviours, it **is forbidden** to:



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- carry out transactions, including with companies belonging to the corporate group, in order to circumvent customs regulations;
 - carry out operations or activities that could continue an offence under D.P.R. no. 73/1943

For other principles of conduct relating to:

- *Management of administrative fulfilments and related inspection activities;*
- *Tax management;*
- *Management of purchase of goods and services (including consultancy)*

please refer to the provisions of Special Section A “*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority*” and to Special Section C “*Corporate crimes and market abuse offences*”

Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to article 25- *sexiesdecies* of Legislative Decree 231/2001, promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this Special Section, by the law and principles referred to in the Ethic Code.



SPECIAL SECTION I

Crimes against industry and trade



Function of Special Section I

The purpose of this Special Section is to illustrate the responsibilities, criteria and behavioural rules to which the Recipients of this Model, as defined in the General Part, must comply with the management of activities at risk connected with the types of crime referred to in article 25- *bis.1* of Legislative Decree 231/01, in compliance with the principles of maximum transparency, timeliness and collaboration as well as traceability of activities, in order to prevent the commission of the abovementioned crimes.

Specifically, this Special Section aims to:

- define the rules and principles of conduct that the Recipients must observe in order to correctly apply the provisions of the Model;
- support the Supervisory Body and the heads of the other corporate functions to carry out control, monitoring and verification activities.

Relevant offenses

For the sake of completeness, below are all the types of offense that underpin the administrative liability of entities pursuant to article 25 - *bis.1* of the Decree.

Obstruction of the freedom of industry or trade (article 513 of the criminal code)

Punishable upon complaint by the injured party and in the hypothesis that the fact does not constitute a more serious crime, the offense is committed by anyone who uses violence against things or other fraudulent means in order to prevent or disturb the exercise of an industry or trade.

Unlawful competition with threats or violence (article 513-*bis* of the criminal code)

The offense is committed by anyone who, in the exercise of a commercial, industrial or production activity, carries out acts of competition with violence or threats.

Fraud against national industries (article 514 of the criminal code)

The offense is committed by anyone who sells or otherwise markets industrial products with counterfeit or altered names, brands or distinctive signs, on national or foreign markets, causing harm to the national industry.

Fraud in the exercise of trade (article 515 of the criminal code)



If the fact does not constitute a more serious crime, the offense is committed by anyone who, in the exercise of a commercial activity or in a space open to the public, delivers to the buyer a movable thing for another, or a different movable thing from that declared or agreed for origin, provenance, quality or quantity.

Sale of non-genuine food substances as genuine (article 516 of the criminal code)

The offense is committed by anyone who sells or otherwise markets non-genuine food substances as genuine.

Sale of industrial products with misleading signs (article 517 of the criminal code)

If the fact is not foreseen as a crime by another provision of the law, the offense is committed by anyone who sells or otherwise markets intellectual works or industrial products, with national or foreign names, trademarks or distinctive signs, capable of misleading the buyer on the origin, provenance or quality of the work or product.

Manufacture and trade of goods made by usurping industrial property rights (article 517-ter of the criminal code)

The offense is committed by anyone, being able to know of the existence of the industrial property title, manufactures or industrially uses objects or other goods made by usurping an industrial property title or in violation of it, without prejudice to the application of articles 473 and 474 of the criminal code.

Counterfeiting of geographical indications or designations of origin of agri-food products (article 517-quater of the criminal code)

The offense is committed by anyone who:

- counterfeits or otherwise alters geographical indications or designations of origin of agri-food products;
- in order to make a profit, introduces in the territory of the State, holds for sale, markets with a direct offer to consumers the same products with counterfeit indications or denominations.



Activities at risk

The activities at risk of the Company, with reference to the smuggling crimes referred to in article 25-*bis.1* of Legislative Decree 231/2001 are attributable to:

1. *Management of commercial activities;*
2. *Management of purchase of goods and services (including consultancy).*

The Recipients are required to adapt their behaviour to what is set out in this document and to the procedures which, case by case, are adopted by the Company.

Management of commercial activities and management of purchase of goods and services (including consultancy)

The management of commercial activities and the management of purchases of goods and services could present potential risk profiles in relation to the crimes against industry and commerce in the event that, for example, the Company purchases and re-markets counterfeit products or products that do not comply with the relevant legislation or products that differ in origin, provenance, quality or quantity, with respect to what is declared or agreed.

Furthermore, the management of commercial activities and the management of purchases of goods and services could present potential risk profiles in relation to the crimes against industry and commerce in the event that the Company, being able to know of the existence of the industrial property title, manufactures or industrially uses objects or other goods, made by usurping or violating an industrial property right. Likewise, the above-mentioned activities could present potential risk profiles in the event that, in order to make profit, the Company introduces into the territory of the State, holds for sale or markets such assets. Moreover, the offense would occur in the event that the Company illegally introduces into the State a component under a patent right and in the hypothesis in which the product is assembled in a machine used for the production of drugs.



Principles of behaviour

Listed below are some of the general principles to be considered applicable to the Recipients, as defined in the General Part of this Model.

In general, it is mandatory to ensure that the aforementioned activities take place in full compliance with:

- the laws and regulations in force;
- the principles of loyalty, correctness and clarity;
- of the Code of Ethics;
- the internal procedures, if applicable.

Generally, it is forbidden to engage in behaviour or participate in the implementation of conducts that may fall within the cases referred to in art. 25-*bis.1* of Legislative Decree 231/2001 referred to above.

Violations of the principles and rules set out in the Code of Ethics and in this Special Section are also prohibited.

For the principles of the management of commercial activities and the management of purchases of goods and services (including consultancy), please refer to the provisions of Special Section A “*Crimes against the Public Administration and its assets, tax crimes, crime of corruption and inducement to corruption between private individuals and crime of induction not to make statements or to make false statements to the judicial authority*”.

Information flows to the Supervisory Body

The Recipients of this Model who, in carrying out their business, find themselves having to manage relevant activities pursuant to article 25- *bis.1* of Legislative Decree 231/2001, promptly communicate to the Supervisory Body, in writing, any information concerning exceptions or violations of the principles of control and behaviour provided for in this Special Section, by the law and principles referred to in the Ethic Code.