



ONWARD TO THE NEXT LEVEL



# ORGANISATIONAL

 **MODEL** ex d.lgs. n. 231/2001





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## ORGANISATIONAL MODEL ex d.lgs 231/2001

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### 1.1 Legislative framework of reference pursuant to Legislative Decree no. 231/2001 and subsequent amendments.

The Legislative Decree 8 June 2001, n. 231, containing the "Regulation of the administrative liability of legal persons, companies and associations, even without legal personality, pursuant to article 11 of the Law of 29 September 2000, n. 300 "introduced into the Italian legal system a particular regime of administrative responsibility against the companies<sup>1</sup>.

An administrative liability regime which adds to the responsibility of the natural person who has materially committed certain illicit facts and who aims to involve, in the punishment of the same, the Bodies in whose interest or advantage the crimes in question have been committed. A similar extension of the responsibility of the Entities aims to extend the punishment of the criminal offenses identified in the Decree, to the Entities that have benefited or in whose interest the crimes themselves have been committed.

The responsibility provided for by the Decree also takes place in relation to crimes committed abroad, provided that the State does not proceed in the place where the crime was committed.

The innovative scope of the Legislative Decree 231/2001 is represented by the provision of the administrative liability of the legal person depending on the commission of a crime.

With the entry into force of this Decree, companies can no longer be said to be extraneous to the direct consequences of crimes committed by individual individuals in the interest or to the advantage of the company itself. The system of sanctions provided for by Legislative Decree 231/2001 is particularly severe, in fact, in addition to pecuniary sanctions, there are those of suspension and partial or total interdiction of business activities that can have permanent

effects for the companies that are the subject of it. As for the crimes mentioned above, these are currently the following types:

**1 - Undue receipt of disbursements, fraud to the detriment of the State or a public body or for the purpose of obtaining public funds and computer fraud to the detriment of the State or a public body (Art. 24, Legislative Decree No. 231/2001 ) [article amended by Law 161/2017]**

Embezzlement to the detriment of the State (Article 316-bis of the Criminal Code)

Undue receipt of disbursements to the detriment of the State (art. 316-ter of the civil code)

Fraud to the detriment of the State or other public body or of the European Communities (Article 640, paragraph 2, No. 1, Civil Code)

Aggravated fraud for obtaining public funds (Article 640-bis of the Criminal Code) Computer fraud to the detriment of the State or other public body (Article 640-ter Italian Civil Code)

**2 - Computer crimes and unlawful data processing (Article 24-bis, Legislative Decree No. 231/2001) [article added by Law n. 48/2008; amended by Legislative Decree no. 7 and 8/2016] Computer fraud of the electronic signature certifier (Article 640-quinquies of the civil code)**

Unauthorized access to a computer or electronic system (Article 615-ter of the civil code)

Falsehood in a public IT document or with probative value (Article 491-bis of the Criminal Code)

Unauthorized possession and distribution of access codes to computer or electronic systems (Article 615-quater of the Criminal Code)

Distribution of equipment, devices or computer programs aimed at damaging or interrupting an IT or electronic system (Article 615-quinquies of the civil code)

Illicit interception, impediment or interruption of computer or electronic communications (Article 617-quater of the Criminal Code)

Installation of equipment designed to intercept, prevent or interrupt computer or electronic

communications (Article 617-quinquies of the Civil Code)

Damage to information, data and computer programs (Article 635-bis of the Criminal Code)

Damage to information, data and computer programs used by the State or by another public body or in any case of public utility (art. 635-ter of the civil code)

Damage to computer or electronic systems (Article 635-quater of the Criminal Code)

Damage to computer or telecommunications systems of public utility (Article 635-quinquies of the Civil Code)

### **3 - Organized crime offenses (Article 24-ter, Legislative Decree No. 231/2001) [article added by Law n. 94/2009 and amended by Law 69/2015]**

Mafia-type association, also foreign (Article 416-bis of the Criminal Code) [Article amended by Law n. 69/2015]

All crimes if committed under the conditions established by art. 416-bis of the Civil Code to facilitate the activity of the associations foreseen by the same article (L. 203/91)

Criminal association (Article 416 of the Criminal Code)

Political-mafia electoral exchange (Article 416-ter of the civil code)

Kidnapping for ransom (Article 630 of the Criminal Code)

Association for the purpose of illicit trafficking in narcotic or psychotropic substances (art. 74 Presidential Decree 9 October 1990, No. 309)

Illegal manufacture, introduction into the State, sale, transfer, possession and port in a public place or open to the public of war or war-type weapons or parts of them, explosives, clandestine weapons and more common weapons (art. 407, paragraph 2, letter a), number 5), Code of Criminal Procedure)

### **4 - Bribery, undue induction to give or promise other benefits and corruption (Art. 25, Legislative Decree No. 231/2001) [article amended by Law n. 190/2012]**

Incitement to corruption (Article 322 of the

Criminal Code)

Bribery (Article 317 of the Criminal Code) [Article amended by Law n. 69/2015]

Corruption for the exercise of the function (Article 318 of the Criminal Code) [Article amended by Law n. 190/2012 and Law no. 69/2015]

Corruption due to an act contrary to official duties (Article 319 of the Criminal Code) [Article amended by Law n. 69/2015]

Aggravating circumstances (Article 319-bis of the Criminal Code)

Corruption in judicial proceedings (Article 319-ter of the Criminal Code) [Article amended by Law n. 69/2015]

Undue induction to give or promise benefits (Article 319-quater) [article added by Law n. 190/2012 and amended by Law n. 69/2015]

Corruption of a person in charge of a public service (art. 320 of the civil code)

Embezzlement, bribery, undue inducement to give or promise utility, corruption and incitement to bribery of members of the bodies of the European Communities and of officials of the European Communities and foreign states (Article 322 bis of the Criminal Code) [Article amended by Law n. 190/2012]

Penalties for the corruptor (art. 321 c.p.)

### **5 - Falsehood in coins, in public credit cards, in tax stamps and in instruments or signs of recognition (Art. 25-bis, Legislative Decree No. 231/2001) [article added by Legislative Decree n. 350/2001, converted with modifications by Law n. 409/2001; amended by Law n. 99/2009; amended by Legislative Decree 125/2016]**

Counterfeiting of coins, spending and introduction into the State, after consultation, of counterfeit money (Article 453 of the Criminal Code)

Alteration of coins (Article 454 of the Criminal Code)

Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the Criminal Code)

Spending counterfeit money received in good faith (Article 457 of the Criminal Code)

Falsification of revenue stamps, introduction into the State, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Criminal Code)

Counterfeiting watermarked paper in use for the production of public credit cards or revenue stamps (art. 460 of the civil code)

Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, tax stamps or watermarked paper (Article 461 of the Criminal Code)

Use of counterfeit or altered revenue stamps (article 464 of the civil code)

Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Criminal Code)

Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)

## **6 - Crimes against industry and commerce (Article 25-bis.1, Legislative Decree No. 231/2001) [article added by Law n. 99/2009]**

Disrupted freedom of industry or commerce (Article 513 of the Criminal Code)

Unlawful competition with threats or violence "(Article 513-bis of the Criminal Code)

Fraud against national industries (Article 514 of the Criminal Code)

Fraud in the exercise of trade (Article 515 of the Criminal Code)

Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)

Sale of industrial products with misleading signs (Article 517 of the Criminal Code)

Manufacture and trade of goods made by usurping industrial property rights (art. 517-ter of the civil code)

Counterfeiting geographical indications or designations of origin of food products (Article 517-quater of the Criminal Code)

## **7 - Corporate offenses (Article 25-ter, Legislative Decree No. 231/2001) [article added by Legislative Decree no. 61/2002, amended by Law n. 190/2012, by Law 69/2015 and by Legislative Decree n.38 / 2017]**

False corporate communications (Article 2621

of the Civil Code) [Article amended by Law n. 69/2015]

Minor events (art. 2621-bis of the civil code)

False corporate communications of listed companies (Article 2622 of the Civil Code) [Article amended by L n. 69/2015]

Impaired control (Article 2625, paragraph 2, of the Italian Civil Code)

Undue return of contributions (Article 2626 of the Civil Code)

Illegal distribution of profits and reserves (Article 2627 of the Civil Code)

Unlawful transactions on the shares or quotas of the company or of the controlling company (Article 2628 of the Civil Code)

Transactions to the detriment of creditors (Article 2629 of the Civil Code)

Failure to disclose a conflict of interest (Article 2629-bis of the Italian Civil Code) [added by Law no. 262/2005]

Fictitious capital formation (Article 2632 of the Civil Code)

Unlawful distribution of company assets by liquidators (Article 2633 of the Civil Code)

Corruption between private parties (art. 2635 of the civil code) [added by law n. 190/2012; amended by Legislative Decree no. 38/2017]

Instigation to corruption among private individuals (art. 2635-bis of the civil code) [article added by Legislative Decree no. 38/2017]

Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code)

Overdraft (article 2637 of the civil code)

Obstacle to the exercise of the functions of the public supervisory authorities (Article 2638, paragraph 1 and 2, of the Civil Code)

## **8 - Offenses with the purpose of terrorism or subversion of the democratic order envisaged by the penal code and special laws (Article 25-quater, Legislative Decree No. 231/2001) [article added by Law n. 7/2003]**

Subversive associations (Article 270 of the Criminal Code)

Associations with the purpose of terrorism, including international or subversion of the democratic order (Article 270 bis of the Criminal



Code)

Assistance to members (art. 270 ter c.p.)

Recruitment for terrorist purposes including international (Article 270 quater of the Criminal Code)

Training for terrorist purposes, including international ones (art. 270 quinquies cp)

Financing of conduct for terrorist purposes (Law no. 153/2016, article 270 quinquies.1 c.p.)

Theft of assets or money subject to seizure (art. 270 quinquies.2 c.p.)

Conducted for terrorism purposes (art. 270 sexies cp)

Attack for terrorist or subversion purposes (art. 280 cp)

Act of terrorism with deadly or explosive devices (art. 280 bis c.p.)

Acts of nuclear terrorism (art. 280 ter of the civil code)

Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the Criminal Code)

Instigation to commit any of the crimes foreseen by the first and second heads (art. 302 c.p.p.)

Political Conspiracy by Agreement (Article 304 of the Criminal Code)

Political conspiracy through association (art. 305 c.p.p.)

Armed band: training and participation (Article 306 of the Criminal Code)

Assistance to participants of conspiracy or armed band (art. 307 c.p.)

Placing, hijacking and destruction of an airplane (L. n. 342/1976, art. 1)

Damage to ground installations (L. n. 342/1976, art. 2)

Sanctions (L. n. 422/1989, art. 3)

Effective repentance (Legislative Decree 625/1979, art. 5)

New York Convention of December 9, 1999 (Article 2)

## **9 - Practices of mutilation of female genital organs (Article 25-quater.1, Legislative Decree No. 231/2001) [article added by Law n. 7/2006]**

Practices of mutilation of female genital organs (Article 583-bis of the Criminal Code)

## **10 - Crimes against the individual (Article 25-quinquies, Legislative Decree No. 231/2001) [article added by Law n. 228/2003; amended by Law n. 199/2016]**

Reduction or maintenance in slavery or in servitude (art. 600 c.p.)

Child prostitution (Article 600-bis of the Criminal Code)

Child pornography (article 600-ter of the civil code)

Possession of pornographic material (article 600-quater)

Virtual pornography (art. 600-quater.1 c.p.) [added by art. 10, Law 6 February 2006 n. 38]

Tourist initiatives aimed at exploiting child prostitution (art. 600-quinquies cp)

Trafficking in persons (Article 601 of the Criminal Code)

Purchase and sale of slaves (Article 602 of the Criminal Code)

Illicit brokering and labor exploitation (art. 603-bis of the criminal code)

Solicitation of minors (art. 609-undecies of the civil code)

## **11 - Market abuse crimes (Article 25-sexies, Legislative Decree No. 231/2001) [article added by Law n. 62/2005]**

Market manipulation (Article 185 of Legislative Decree No. 58/1998)

Abuse of privileged information (Article 184 of Legislative Decree No. 58/1998)

## **12 - Offenses of culpable homicide and serious or very serious culpable injuries, committed in violation of the accident prevention regulations and on the protection of hygiene and health at work (Art. 25-septies, Legislative Decree No. 231/2001) [article added by Law n. 123/2007]**

Manslaughter (Article 589 of the Criminal Code)

Negative personal injuries (Article 590 of the Criminal Code)

## **13 - Receiving, laundering and using money, goods or utilities of illicit origin, as well as self-laundering (Art. 25-octies, Legislative**

**Decree No. 231/2001) [article added by Legislative Decree n. 231/2007; amended by Law n. 186/2014]**

Recycling (Article 648-bis of the Criminal Code)

Receiving (article 648 of the civil code)

Use of money, goods or utilities of illicit origin (art. 648-ter of the civil code)

Self-laundering (article 648-ter.1 c.p.)

**14 - Offenses relating to copyright infringement (Art. 25-novies, Legislative Decree No. 231/2001) [article added by Law n. 99/2009]**

Making available to the public, in a system of telematic networks, through connections of any kind, of a work of protected intellectual, or part of it (art. 171, law n.633 / 1941, paragraph 1, letter a) BIS)

Offenses referred to in the previous point committed on the works of others not intended for publication if the honor or reputation is offended (art. 171, law n.633 / 1941, paragraph 3)

Unauthorized duplication, for profit, of computer programs; import, distribution, sale or holding for commercial or business purposes or leasing of programs contained on media not marked by the SIAE; preparation of means to remove or circumvent the protection devices of computer programs (article 171-bis law n.633 / 1941 paragraph 1)

Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public, of the contents of a database; extraction or re-use of the database; distribution, sale or lease of data banks (article 171-bis law n.633 / 1941 paragraph 2)

Unauthorized duplication, reproduction, transmission or distribution in public by any process, in whole or in part, of intellectual property intended for the television, cinema, sale or rental of records, tapes or similar media or any other medium containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or educational, musical or musical dramatic,

multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or abusive importation of over fifty copies or copies of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an original work protected by copyright, or part of it (art. 171-ter law n.633 / 1941)

Failure to notify SIAE of the identification data of the media not subject to the mark or false declaration (art. 171-septies law n.633 / 1941)

Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment for the decoding of conditional access audiovisual transmissions carried out over the air, by satellite, by cable, in both analogue and digital form (art. 171-octies law n.633 / 1941).

**15 - Inducement not to make statements or to make false statements to the judicial authority (Art. 25-decies, Legislative Decree No. 231/2001) [article added by Law n. 116/2009]**

Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code)

**16 - Environmental crimes (Article 25-undecies, Legislative Decree No. 231/2001) [article added by Legislative Decree no. 121/2011, amended by Law n. 68/2015, amended by Legislative Decree no. 21/2018]**

Environmental pollution (article 452-bis of the civil code)

Environmental disaster (Article 452-quater of the Criminal Code)

Culpable crimes against the environment (Article 452-quinquies of the Civil Code)

Traffic and abandonment of highly radioactive material (article 452-sexies of the civil code)

Aggravating circumstances (article 452-octies of the civil code)

Killing, destruction, capture, collection, possession of specimens of protected wild animal or plant species (art. 727-bis cp)

Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code)

Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Law No. 150/1992, Article 1, Article 2, Article 3- bis and article 6)

Industrial waste water discharges containing dangerous substances; discharges on the ground, underground and in groundwater; discharge into sea waters by ships or aircraft (Legislative Decree No. 152/2006, art. 137)

Unauthorized waste management activity (Legislative Decree No. 152/2006, art. 256)

Pollution of the soil, subsoil, surface water or groundwater (Legislative Decree No. 152/2006, art. 257)

Illicit trafficking in waste (Legislative Decree No. 152/2006, art. 259)

Violation of disclosure obligations, mandatory record keeping and forms (Legislative Decree No. 152/2006, art. 258)

Activities organized for illicit waste traffic (Legislative Decree No. 152/2006, Article 260) - article repealed by Legislative Decree 21/2018 and replaced by art. 452 quaterdecies c.p.

Activities organized for the illegal traffic of waste (art. 452 quaterdecies p.p.)

Sanctions (Legislative Decree No. 152/2006, art. 279)

Arson pollution caused by ships (Legislative Decree n.202 / 2007, art. 8)

Negligent pollution caused by ships (Legislative Decree No. 02/2007, art. 9)

Termination and reduction of the use of harmful substances (L. n. 549/1993 art. 3)

**17 - Employment of third-country nationals whose stay is irregular (Art. 25-duodecies, Legislative Decree No. 231/2001) [article added by Legislative Decree no. 109/2012, amended by the Law of 17 October 2017 n. 161]**

Provisions against illegal immigration (Article 12, paragraph 3, 3 bis, 3 ter and paragraph 5, Legislative Decree No. 286/1998)

Employment of third-country nationals whose

stay is irregular (Article 22, paragraph 12 bis, Legislative Decree No. 286/1998)

**18 - Racism and xenophobia (Art. 25-terdecies, Legislative Decree No. 231/2001) [article added by Law November 20, 2017 n. 167, amended by Legislative Decree no. 21/2018]**

International Convention on the Elimination of All Forms of Racial Discrimination (Article 3, paragraph 3-bis of Law 654/1975) - article repealed by Legislative Decree no. 21/2018 and replaced by art. 604 bis c.p.

Propaganda and instigation to commit crimes on grounds of ethnic and religious racial discrimination (art. 604 bis)

**19 - Entities' liability for administrative offenses dependent on crime (Art. 12, Law n. 9/2013) [They constitute a prerequisite for institutions operating within the virgin olive oil supply chain]**

Adulteration and counterfeiting of food substances (Article 440 of the Criminal Code)

Trade in counterfeit or adulterated foodstuffs (Article 442 of the Criminal Code)

Trade in harmful food substances (Article 444 of the Criminal Code)

Counterfeiting, alteration or use of distinctive signs of intellectual works or industrial products (Article 473 of the Criminal Code)

Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)

Fraud in the exercise of trade (Article 515 of the Criminal Code)

Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)

Sale of industrial products with misleading signs (Article 517 of the Criminal Code)

Counterfeiting of geographical indications designations of origin of food products (Article 517-quater of the Criminal Code)

**20 - Transnational crimes (Law n. 146/2006) [The following crimes are committed as a precondition for the administrative liability of institutions]**

Provisions against illegal immigration (Article

12, paragraphs 3, 3-bis, 3-ter and 5, of the Consolidated Law pursuant to Legislative Decree 25 July 1998, No. 286)

Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Article 74 of the Consolidated Law pursuant to Presidential Decree 9 October 1990, No. 309)

Criminal association aimed at the smuggling of foreign tobacco products (Article 291-quater of the Consolidated Law pursuant to Presidential Decree no. 43 of 23 January 1973)

Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code)

Personal aid (Article 378 of the Criminal Code)

Criminal association (Article 416 of the Criminal Code)

Mafia-type association (Article 416-bis of the Criminal Code)

## 1.2 Exemptions of administrative responsibility

Article. 6 of this Decree, moreover, establishes that the company cannot be sanctioned from an administrative standpoint if it proves that the Management Body has adopted and effectively implemented, prior to the commission of the fact, "Organization and management models suitable for preventing crimes of this kind of what occurred".

The same rule also provides for the establishment of an internal control body for the body with the task of supervising the functioning, effectiveness and observance of the aforementioned models, as well as of updating them.

Said organization, management and control models, pursuant to art. 6, paragraphs 2 and 3, of Legislative Decree 231/2001, must meet the following requirements:

- identify the activities in which the crimes envisaged by the Decree may be committed;
- provide for specific protocols aimed at planning the formation and implementation of decisions

body in relation to the crimes to be prevented;

- identify methods for managing financial resources that are suitable for preventing the

commission of these crimes;

- provide information obligations towards the body in charge of supervising the operation and observance of the Models;
- introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model.

Where the offense is committed by persons who perform representative, administrative or management functions of the body or one of its organizational units with financial and functional autonomy, as well as by subjects who exercise, even in fact, the management and control of the same, the body does not respond if it proves that:

- the governing body has adopted and effectively implemented, before committing the offense, a Model suitable for preventing offenses of the kind that occurred;
- the task of supervising the functioning and observance of the Model and ensuring that it is updated, which has been entrusted to a body of the entity with independent powers of initiative and control;
- the subjects committed the crime by fraudulently eluding the Model;
- there was no omission or insufficient supervision by the control body in order to the Model.

In the event that, instead, the crime is committed by persons subject to the management or supervision of one of the aforementioned subjects, the entity is liable if the commission of the crime was made possible by failure to comply with the obligations of management and supervision.

This non-compliance is, in any case, excluded if the entity, before committing the crime, has adopted and effectively implemented a Model suitable for preventing offenses of the kind that occurred. The Model must provide for suitable measures to guarantee the performance of the activity in compliance with the law, to discover and promptly eliminate risk situations.

### 1.3. Effective implementation of the Model

The effective implementation of the Model requires:

- a periodic check and the possible modification of the same when significant discoveries are made violations of the provisions or when changes occur in the organization o activity;
- a disciplinary system suitable for sanctioning the failure to comply with the measures indicated in the model.

### 2. The company

The Mco International Group S.r.l. is a single-member limited liability company, which was incorporated in Florence on 2 December 2015 and began operations on 12 January 2016.

The company headquarters is in via Luigi Carlo Farini 11.

The activity of the company consists of organizations of conferences, congresses, fairs and shows.

The sole shareholder is also the sole director of the company.

In compliance with current legislation, the company has adopted a code of ethics and fulfilled all the obligations regarding safety at work, quality and privacy.

As for privacy, in particular, the company is adapting to the European Regulation 679/2016.

As regards relations with employees and consultants, the Mco International Group has mainly entered into employment contracts for an indefinite period. The Mco then entered into outsourcing contracts as well as professional collaboration contracts.

Finally, the company also makes use of the contribution and collaboration of employees of associated companies with whom the work is shared.

### 3. Modello adottato da Mco International Group

Mco is sensitive to the need to ensure conditions of fairness and transparency in the conduct of business and corporate activities, to protect its position and image, and is aware of the importance of having an internal control system suitable to prevent the commission of unlawful conduct by its directors, employees, collaborators, representatives and partners.

To this end, although the adoption of the Model is envisaged by law as optional and not mandatory, Mco believes that the adoption and effective implementation of the Model itself not only allow the beneficiary to benefit from the exemption envisaged by Legislative Decree 231 / 2001, but improve their Corporate Governance, limiting the risk of committing crimes within the company.

Through the adoption of the Mco Model it is proposed to pursue the following main purposes:

- to reiterate that these forms of unlawful behavior are strongly condemned by Mco, as they (even if the company were apparently in a position to take advantage of them) are in any case opposed, in addition to the provisions of the law, also to the ethical principles to which Mco intends to follow in carrying out its business activities;
- to make all Recipients of the Model aware of the need for timely compliance with the Model itself, whose violation will result in severe disciplinary sanctions;
- to inform on the serious consequences that could derive to the company (and therefore indirectly to all the stakeholders) from the application of the pecuniary and disqualifying sanctions provided for by the Decree and the possibility that they may be ordered as a precautionary measure;
- allow the company a constant control and a careful supervision of the activities, so as to be able to intervene promptly if risk profiles occur and eventually apply the disciplinary measures provided by the same Model.

### 3.2 Guidelines CONFINDUSTRIA

CONFINDUSTRIA, the main organization representing manufacturing and service companies in Italy, has prepared the Guidelines for the construction of organization, management and control models pursuant to Legislative Decree n. 231/2001, thus providing companies with methodological indications on how to prepare an organizational model suitable for preventing the commission of the offenses indicated in the decree, allowing the organization the exemption from liability and related sanctions (monetary and disqualification). The indications provided in the Guidelines require, of course, a subsequent adaptation by the companies. Each organizational model, in fact, in order to be able to exercise its preventive effectiveness, must be constructed keeping in mind the characteristics of the company to which it applies. The crime risk of each company is strictly dependent on the economic sector, on the organizational complexity and not only on the size of the company and the geographical area in which it operates.

The first version of the Guidelines, drawn up in 2002 by the Working Group on "Administrative Responsibility of Legal Entities", established within the Confindustria Nucleus of Legal Affairs, Finance and Enterprise, was approved by the Ministry of Justice in June 2004.

Following the numerous legislative interventions that, in the meantime, have modified the regulations on the administrative liability of entities, extending the scope of their application to further types of offenses, the Confindustria Working Group has updated the Guidelines for the construction of the models organizational. In February 2008 the updated version of the Guidelines was sent to the Ministry of Justice. On 2 April 2008, the Ministry of Justice announced the conclusion of the procedure for examining the new version of the Confindustria Guidelines for the construction of organization, management and control models. The Guidelines have been approved as the update was considered "overall adequate and suitable for achieving the purpose set by art. 6, paragraph 3 of Legislative Decree

no. 231/2001".

The last update of the Confindustria Guidelines is of March 2014 also considered adequate and appropriate at the end of the same examination procedure.

The Ministry also recalled that the full effectiveness of the Guidelines is without prejudice to any evaluation on the methods of their implementation and on the concrete implementation of the organization and management models by individual bodies, affiliated or not with the Association.

The guidelines focus in particular on:

- the construction of the Code of Ethics,
- the Supervisory Body, composition and actions,
- the types of crime contemplated in the Decree,
- maintaining as a pivot the conviction that the final objective is the establishment of a preventive control system, based on the risk of committing the crimes identified in the Decree. Furthermore, the checks must take place "in the presence" of:
  - a Code of Ethics with reference to the crimes considered,
  - a sufficiently clear organizational system,
  - procedures to regulate the activity and identify the control points,
  - authorization and signing powers assigned according to specific company criteria defined with suitable ones
- spending limits,
- a control and management system capable of providing timely reporting of situations of criticality,
- a system of communication to personnel, training and training.

The model, for the company that decides to adopt it, must be attentive to the dynamics and development to actively contribute to the company's competitiveness.

Mco, during the analysis and preparation of the "System 231", therefore considered it necessary and useful to follow the indications prescribed by the association in the CONFINDUSTRIA Guidelines.

### 3.3 Construction of the Model and its structure

The organization and management model is the regulatory instrument required to implement the crime prevention strategy envisaged by the Decree, in the interest and for the benefit of the same.

Mco has decided to improve its Corporate Governance, limiting the risk of commission of crimes, adopting and effectively implementing the Model envisaged by Legislative Decree 231/2001.

The principles contained in this Model must, on the one hand, lead to a full awareness of the potential perpetrator of the crime of committing an offense; on the other, thanks to constant monitoring of the activity, to allow Mco to prevent or react promptly to prevent its commission.

The purpose of the Model is therefore the preparation of a structured and organic system of prevention, deterrence and control aimed at reducing the risk of committing crimes by identifying sensitive activities and, where necessary, their consequent proceduralisation.

In order to allow for a personalized construction of the Model, a real company mapping was carried out of the activities and processes deemed likely to lead to the crimes typified by the decree, ordering them for probability of occurrence and seriousness of the offense. Activity that took place in concrete terms by observing the performance of activities closely, keeping in mind existing or possible dynamics and requirements imposed by the activity. In order to undertake a survey on the risks of crime related to certain activities, priority is given to the collection of information

considered essential as:

- type of company,
- regulatory framework applicable to the company,
- existence of public contributions and applicable legislation,
- level of centralization of powers,
- investigation into the content, form and verifiability of proxies and powers of attorney,

- separation of functions between those who have spending powers and those who carry out the control

on the same,

- adoption of codes of conduct or specific directives,

- job description,

- existing procedures or established practices.

This Model consists of a general part and a special part. In the general part the activity carried out, the aims and the modalities of the future work are introduced, while in the special part explicit reference is made to the crimes.

### 3.4 Model adoption procedures, modifications and additions

Although the adoption of the Model is envisaged by the Decree as optional and not mandatory, Mco has deemed it necessary to proceed with the adoption of the Model with the determination of the single Administration of 20 January 2018 (which is attached).

Mco undertakes to integrate the model whenever changes and legislative updates require it.

## 4.1 Constitution, appointment and composition of the Supervisory Body

In compliance with the provisions of the Decree and taking into account the particular characteristics of its organizational structure, with the determination of March 20, 2018 the Company has entrusted the function of supervision of the functioning, observance and updating of this Model, to a Body of Supervision (hereinafter referred to as "SB").

Mco has chosen a monocratic Supervisory Body endowed with autonomous powers of initiative and control. This task was entrusted to the following professional figure:

- lawyer-business lawyer.

The task was entrusted to Avv. Regina Proietti.

The Sole Administrator assigns to the SB an annual expense budget that can be used by it at its own discretion in the execution of the tasks entrusted for external consultancy fees,

travel expenses, operating activities, services requested to external bodies.

The OdV cannot hold management, executive or control offices that create situations of conflict of interest. The fundamental requisites required are:

a) autonomy: the Supervisory Body has decision-making autonomy. The Body is independent with respect to the Company, ie it is not involved in any way in operational activities, nor is it a participant in management activities. Furthermore, the Body must have the possibility to play its role without direct or indirect conditioning by the company functions. The activities carried out by the Supervisory Body cannot be syndicated by any corporate body or structure, with the exception of the Director to whom it responds.

Furthermore, the Body is autonomous in the regulatory sense, ie it has the ability to determine its own behavioral and procedural rules within the powers and functions determined by the administrative body.

The SB is entrusted with a budget within which it can move independently and independently.

b) independence: the non-subjection to any bond of subordination towards the Company is a necessary condition. Independence is achieved through a correct and adequate hierarchical position: the SB depends directly and solely only on the Administrative Body.

c) professionalism: the Supervisory Body must be professionally capable and reliable and be equipped with the technical and professional skills appropriate to the functions it is required to perform. These characteristics combined with independence, guarantee the objectivity of judgment.

d) continuity of action: in order to guarantee the effective and constant implementation of the Model, the Supervisory Body operates without interruption. The Supervisory Body, therefore, in the operating solutions adopted guarantees a prevailing commitment, even if not necessarily exclusive, suitable however to effectively and efficiently fulfill its institutional duties. The SB remains in office for three years

with the possibility of renewal, subject to annual confirmation by the Board of Directors following the reporting of the work performed.

The SB must personally fulfill the requirements of independence, integrity and morality. The following cases are causes of ineligibility and / or forfeiture of the SB:

- of one of the circumstances described by the art. 2382 c.c.;

- of one of the situations in which the autonomy and independence of the component can be compromised;

- initiation of an investigation against him on crimes mentioned by Legislative Decree 231/2001;

- sentence of condemnation or plea bargaining, even if not definitive, for having committed one of the crimes sanctioned by the Decree, or the application, by way of disqualification, of the ownership of public offices or by management offices of juridical persons;

- when he or she is a spouse, relative or similar up to the second degree, or business partner, of any subject under his control, as well as having interests in common or in conflict with the same;

- when carrying out other activities and / or tasks (including those of consulting, representation, management and direction) on behalf of the Company, or simply in contrast with it;

- when declared interdicted, disabled or bankrupt;

- if he is convicted, with an irrevocable sentence pursuant to art. 648 of the civil code for facts connected with the performance of his duties; for facts that significantly affect his professional morality, for facts that involve disqualification from public offices, from the management offices of companies and legal persons, from a profession or from an art, as well as inability to contract with the Public Administration; or in any case for having committed one of the predicate offenses referred to in Legislative Decree 231/2001.

The appointment must provide for the duration of the appointment, which is for a fixed term (3 years).

The Supervisory Body ceases its role due to



renunciation, unexpected incapacity, death or revocation. The member of the Supervisory Body may be revoked:

- in case of repeated non-fulfillment of tasks, or unjustified inactivity;
- in the event of unfair or incorrect work that does not guarantee independence of judgment;
- in the event of the imposition of disqualification sanctions on the Company, due to inactivity of the component (s);
- when violations of the Model are detected by the obliged subjects and there is non-fulfillment in reporting such violations and in verifying the suitability and effective implementation of the Model in order to propose any changes;
- if, after the appointment, one of the causes of ineligibility set forth above occurs.

Revocation is approved by the Sole Director.

In case of renunciation, unexpected incapacity, death or revocation of the effective member of the Supervisory Body, the Administrative Body will take the necessary decisions without delay.

## 4.2 Powers and tasks

The OdV has its own internal regulation containing a description of the procedures for carrying out the tasks entrusted to it.

The member of the SB must record the main findings that emerged in the activities and meetings held. The SB is entrusted with the task of supervising:

- compliance with the Model by the corporate bodies, employees, and within the limits set by the consultants, suppliers and partners;
- on the effectiveness and adequacy of the Model, in the prevention of crimes, in relation to the corporate structure;
- on the opportunity to update the Model, where there is a need to adapt the same in relation to changed corporate, regulatory and / or socio-environmental conditions, requesting the competent bodies for this purpose, in accordance with the provisions of the Model itself.

More specifically, in addition to the tasks already mentioned in the previous paragraph, the SB is

entrusted with the activities:

- a) of verification: collection, processing and storage of relevant information regarding compliance with the Model, conduct of surveys on the company's activity for the purpose of control and possible updating of the mapping of sensitive activities, periodic verification of targeted checks on specific operations or specific acts implemented by Mco, implementation of the control procedures provided for by the Model also through the issue or proposition of internal (regulatory and / or information) provisions, activation and performance of internal audits, connecting each time with the functions interested companies to acquire further elements, coordination with other company functions, including the person responsible for the prevention of corruption and the Transparency Manager, for the best monitoring of the activities in relation to the procedures established in the Model for compliance with the anti-corruption Plan contained therein ;
- b) update: interpretation of the relevant legislation in coordination with the legal function, and verification of the adequacy of the Model to these regulatory requirements, periodic updating of the list of information that must be kept at its disposal, assessment of the needs to update the Model, also through specific meetings with the various company departments involved, monitoring the updating of the company organization chart, where the organization of the body is described with the specification of the areas, structures and offices, and related functions;
- c) training: coordination with human resources for the definition of training programs for personnel and the content of periodic communications to be sent to employees and corporate bodies, aimed at providing them with the necessary awareness and basic knowledge of the legislation pursuant to Legislative Decree 231/2001;
- d) sanctions: reporting of any violations of the Model to the Director and to the function that will evaluate the application of the possible sanction, coordination with the competent

company functions to assess the adoption of any sanctions or measures, without prejudice to their responsibilities for the imposition of the measure that can be adopted and the related decision-making procedure, updating on the results of filing or imposing sanctions.

Due to the tasks entrusted, the Administrative Body is in any case the only corporate body called upon to carry out a supervisory activity on the adequacy of the Supervisory Body's intervention, since the ultimate responsibility for the operation still falls to the governing body and the effectiveness of the Model.

As required by law, the Supervisory Body has autonomous powers of initiative and control in order to supervise the functioning and observance of the Model, but does not have coercive powers or intervention powers modifying the company structure or sanctions against employees, bodies social, consultants, service companies, partners or suppliers; these powers are delegated to the corporate bodies or the competent corporate functions.

In order to carry out its inspection activities, the OdV has access, within the limits set by the Privacy law (Legislative Decree 196/03, European Regulation 679/2016) and the Workers' Statute, to all the corporate documentation that it deems relevant as well as the IT tools relating to the activities classified or classified as at risk of crime.

The Supervisory Body can avail itself not only of the assistance of all the Company's structures, but, under its direct supervision and responsibility, of external consultants with specific professional skills on the matter, for the execution of the technical operations necessary for the control function.

These consultants must always report the results of their work to the SB.

### **4.3 Information obligations towards the Supervisory Body**

The Supervisory Body must be informed, by means of specific reports, by employees, corporate bodies, consultants, suppliers,

partners and service companies about events that could give rise to responsibilities of Mco. pursuant to Legislative Decree 231/2001 and Law 190/2012 and L 179/2017.

In particular, the following general provisions apply in this regard:

- employees have the duty to transmit to the SB any reports concerning the commission, or the reasonable conviction of commission, of relevant illegal conduct pursuant to Legislative Decree 231/2001 or violations of the Model or, in any case, conduct not in line with this Model;
- such reports must in any case be formulated in writing, detailed and based on precise and consistent factual elements;
- employees with the status of managers have the obligation to report to the SB any violations committed by employees, corporate bodies, suppliers, service companies, consultants and partners, of which they have become aware;
- those reporting in good faith must be guaranteed against any form of retaliation, discrimination or penalization;
- in any case, the confidentiality of the identity of the informant is guaranteed, without prejudice to legal obligations and the protection of the rights of Mco. or persons accused wrongly and / or in bad faith, as better specified in paragraph 7.11 below.

There are two channels with which an Mco employee can report a violation, or an alleged one:

- the first consists in reporting, with the methods described above, to one's superior,
- the second one, usable also in the case in which the report to the superior does not give result or involve just such subject or represents a factor of inconvenience for the informant, consistent to report directly to the ODV

However and in any case, both the superior and the Supervisory Body in reporting activities guarantee the confidentiality of the identity of the reporting person, guaranteeing it also from any form of retaliation or discrimination, direct or indirect, against the whistleblower for related reasons. directly or indirectly to the report as specified in paragraph 4.4 below.

All those who are not Mco employees, such as consultants, suppliers, partners, service companies, fall under the second reporting method, therefore reporting directly to the OdV. The reports reach the SB and via the email address [avregina@proietti@gmail.com](mailto:avregina@proietti@gmail.com), the telephone number 333-9941111.

In addition to the reports relating to violations of a general nature described above, employees must compulsorily and immediately transmit to the SB information concerning:

- measures and / or news from judicial police bodies, or from any other authority, from which the investigation of the crimes envisaged by the present Model and from the connected Anti-Corruption Plan are shown, also against unknown persons if such investigations involve Mco or its employees, corporate bodies, suppliers, consultants, partners, service companies;
- requests for legal assistance made by employees in the event of legal proceedings for the offenses envisaged by this Model
- reports prepared by the heads of other Mco corporate functions. in the context of their control activities and from which facts, acts, events or omissions with profiles of criticality with respect to compliance with the provisions of Legislative Decree 231/2001 could emerge;
- the news relating to the sanctioning procedures carried out and to any measures imposed or to the filing of such proceedings with the related reasons, if they are related to the commission of crimes or violation of the rules of behavior or procedural rules of the Model;
- notices of commencement of proceedings by the judicial police;
- requests for legal assistance proposed by members, administrators and executives for the commission of relevant crimes pursuant to Legislative Decree 231/2001;
- communications regarding the change in the organizational structure, changes in delegations and powers;
- changes in risk areas;
- the realization of activities considered at risk based on the relevant legislation;

- contracts concluded with the PA and provision of funds and public contributions to the company.

Moreover, from the competent corporate functions, it must be constantly informed:

- on aspects of the business that may expose Mco to the risk of committing one of the crimes provided for by Legislative Decree 231/2001 and by Law 190/2012;
- on relations with service companies, suppliers, consultants

The reporting obligations, as well as the related sanctions in the event of non-compliance with the Model, regarding non-employees of Mco, such as consultants, suppliers, partners and service companies, are specified in appropriate documents signed by these subjects or in clauses included in the contracts that bind these subjects to Mco.

All the paper or computer documentation to which the Supervisory Body will have access cannot in any way be taken out of the company or duplicated by computer.

#### **4.4 Reports of Model violations**

The officers, employees of the company and recipients in general have the task of reporting in writing to the OdV on the presence of possible violations or the commission of sanctioned crimes.

The SB undertakes to protect as far as possible from any form of discrimination, retaliation, and penalization the subjects who make such reports for behaviors that have violated the Model or in any case not in line with them. The SB evaluates the reports at its discretion, requesting any information.

The filings are justified in writing by the SB, with explicit reference to the management of the filings and the confidentiality of the reporting person in paragraph 6 below.

#### **4.5 Reporting activity of the SB to other corporate bodies**

The reporting activity of the SB always concerns:

- the activity carried out by the office of the SB,
- the implementation of the Model,

- any critical issues that have emerged both in terms of internal conduct or events within Mco, and in terms of the effectiveness of the Model.

The SB prepares:

- every six months, a written report for the Administrative Body on the activity carried out in the reference period, on the checks carried out and the results thereof;

- annually, a descriptive report for the Administrative Body containing, in particular, a summary of all the activities carried out during the previous year, the checks and verifications carried out, as well as the possible updating of the mapping of sensitive activities and of the other topics of greater importance; in this report the SB also prepares an annual plan of activities planned for the year and the budget request.

If the Supervisory Board finds critical issues that can be referred to any of the above bodies, the corresponding report should be addressed promptly to one of the other bodies.

The SB must also coordinate with the competent functions present for the different specific profiles. Whenever it deems it appropriate, it can coordinate with the company function useful for obtaining the

as much information as possible or to better carry out your business.

#### **4.6 Operational and financial autonomy**

To guarantee the autonomy in the performance of the functions assigned by the SB, in the Model of organization of the company it has provided that:

- the activities of the SB must not be previously authorized by any body;

- the SB has access to all information relating to the company, including those on IT support, and can directly request information from all personnel;

- failure to cooperate with the Supervisory Body constitutes a disciplinary offense;

- the SB has the faculty to dispose of the financial resources allocated by the Administrative Body autonomously and without any prior consent in order to carry out the assigned activity.

### **5.1 Formation and dissemination of the Model**

The Company takes steps to inform all Recipients about the permanent device content of the Model and to disseminate it properly.

The model is made available to every employee on the company information system; while the external parties (representatives, consultants, business partners) are provided with specific information on the policies and procedures adopted by the Company based on the Model. Any conduct put in place by executives, employees of external collaborators or business partners in contrast with the guidelines indicated by the aforementioned document, which could lead to the risk of committing an offense punished therein, may result in managers and employees start of the disciplinary process and, for the other subjects identified above, the resolution of the relative contractual relationship thanks to the activation of appropriate clauses appropriately included in the company contracts.

### **5.2 Information and training of employees**

For the purposes of the effectiveness of this Model, it is Mco's objective. guarantee a correct knowledge and disclosure of the rules of conduct contained therein towards managers and employees. This objective concerns all company resources both those already present in the company and those to be included.

The training activity aimed at spreading awareness of the legislation referred to in Legislative Decree 231/2001, is differentiated according to the qualification of the recipients, the level of risk of the area in which they operate, having or not having functions.

The training activity aimed at spreading awareness of the legislation referred to in Legislative Decree 231/2001, is differentiated according to the qualification of the recipients, the level of risk of the area in which they operate, of having or not having the functions of representation of the company.

### 5.3 Information to service companies

The “service companies” are suppliers of the company that perform services and activities for Mco.

These companies must be informed of the content of the Model developed by Marco; expected that it is the company’s goal. that the behavior of all service companies complies with the provisions of Legislative Decree 231/2001.

### 5.4 Information to consultants and partners

With regard to consultants and partners, Mco must ensure that adequate information is given about the system by delivering illustrative material. The informative note must result from a document signed by the consultant / partners, certifying the knowledge of the existence of the Model and the principles contained therein and the commitment to respect them.

## 6 Whistleblowing mechanisms

The identity of the reporting person will in any case be protected, guaranteeing the confidentiality of the same, except in those cases where, as a result of special law provisions, the confidentiality of the identity of the informant cannot be reversed (eg in the case of criminal, tax or administrative investigations, inspections, etc.). In the disciplinary procedure, the identity of the informant will not be revealed without his consent, unless his knowledge is absolutely essential for the defense of the accused. Out of the cases of responsibility for slander or defamation, or for the same title pursuant to article 2043 of the civil code, the employee who reports to the OD. unlawful conduct of which he became aware due to the employment relationship, cannot be sanctioned, dismissed or subjected to a discriminatory measure, having effects on the working conditions for reasons connected directly or indirectly to the complaint. The report is subtracted from the access required by articles 22 and following of Law 241/1990, and subsequent modifications, except in

cases where, following special law provisions, anonymity cannot be opposed (for example in the case of criminal, tax or administrative investigations, inspections, etc.).

In general, therefore, the report cannot be subject to viewing or extraction of copies by applicants, falling within the scope of the hypotheses of exclusion pursuant to art. 24, c. 1, lett. a), Law 241/1990.

## 7 Internal communication tools

Without prejudice to the matters indicated on the subject of training, the Company in any case implements other forms of internal communication / information, including:

- publication in the corporate intranet of the relevant legislation;
- to report publication and full and general usability of documentation by employees;
- at the time of hiring, the signing by each new employee of a specific form to read and accept the Model pursuant to Legislative Decree 231/2001;

## 8 Initiatives to promote an adequate level of transparency

Training program

During the three-year period, training sessions will be scheduled to provide personnel with adequate and necessary knowledge on transparency and corruption prevention together with the training provided for by the system implemented pursuant to and for the purposes of Legislative Decree 231/2001;

Involvement of the structure

The Company deems the involvement of the offices interested in the themes contained in the Program indispensable, in order to collect the contributions and proposals for its implementation.

### 1. The recipients

The indications contained in the Organization, Management and Control Model pursuant to Legislative Decree 231/2001 are addressed to all those who act in the interests of Mco. as Employees, Executives, Administrators, consultants and partners as well as collaborators, third parties and in general all those who have to do, in the activities they carry out at or for the company, with activities considered at risk for the commission of the crimes mentioned below. The objective is the adoption of behaviors compliant with what is stated in this Model in order to prevent the perpetration of the crimes contemplated in the Decree. of Supervision.

### 2. General rules

For all the types of crimes described below and in the performance of all operations relating to business management, the Corporate Bodies of Mco, employees, consultants, partners and service companies, to the extent necessary to the functions they perform, they must generally know and respect:

- applicable Italian and foreign legislation;
- the existing delegation and powers of attorney system;
- the principles sanctioned by the Code of Ethics adopted by Mco .;
- the documentation and the provisions concerning the functional hierarchical structure of Mco and the management control system;
- company procedures;
- organizational communications.

In any case, the crimes provided for by Legislative Decree 231/01 for which the Entity can be called upon to answer are only those crimes indicated therein and subsequently updated and introduced by the legislator.

They are then identified and summarized by ordering them, for clarity of exposition, ease of interpretation and application of the model by the recipients, identifying them in 15 groups.

Before entering into the treatment of individual crimes, it seems appropriate to clarify the identifying characteristics and the structure of the crime. Its essential elements are:

- the typical fact constituted: from the conduct of the active subject - from the event - from the causal link between the conduct and the event, as provided for in the types of crime provided for by the criminal code and by special laws (so-called typicality principle) ;
- guilt: understood as the presence, in the author - acting subject, of those psychological conditions that allow him to be charged personally with the typical fact integrating the case of legally envisaged crime.
- the illegality: understood as the absence of causes of justification or of exonerations for the offender - agent.

The crime is divided into: crimes - life imprisonment, imprisonment and a fine; fines - arrest and fine.

The subject acting in order to be held responsible for a crime must be attributable, that is, at the time the crime is committed he must be able to understand and to want.

Indeed:

Art. 42 paragraph I of the civil code "Nobody can be punished for an action or omission foreseen by the law as a crime, if he has not committed it with conscience and will".

The criteria for subjective attribution of the crime are two:

the fraud: art. 42 paragraph I of the civil code "No one can be punished for a fact provided for by the law as a crime, if he has not committed it with intent, except in cases of unintentional or culpable offense expressly provided for by law" - art. 43 c.p. "The crime is intentional or intentional, when the harmful or dangerous event, which is the result of the action or omission and from which the law makes the existence of the crime depend, is foreseen by the agent as a consequence of his own action or

omission "consists, therefore, in the conscious will to realize the typical fact - there is malice in the agent subject if in his psyche there is the representation or knowledge of the elements that integrate the objective case provided for by the law - where representation or knowledge consists in the "prediction" of the event resulting from criminal conduct;

the fault: art. 43 paragraph III of the civil code "The crime is culpable, or against intention, when the event, even if foreseen, is not wanted by the agent and occurs due to negligence or imprudence or inexperience, or for failure to comply with laws, regulations, orders or disciplines "- so the guilt is nothing other than the violation of the rules with precautionary content of different intensity. It consists, in other words, in the non-observance of the objective duty of diligence understood as a minimum and inalienable level of caution in the performance of social life.

At this point, the minimum level of preparation of the recipients of this model is considered satisfied for the purpose of interpreting the crimes set out below. It should be noted that the most meaningful analysis was carried out for the most complex types of offenses and those most likely to be verified based on the mapping of the risk areas identified. For the crimes of more remote verification, moreover of less complex construction, a sufficient summary commentary was carried out to describe the most recurrent typical fact and the relative criminally censurable conduct. For each offense, however, the penalties to which the company would be exposed in the event of its involvement were highlighted.

### **3. Cataloging of predicate offenses based on the risk classes identified**

The Company, in identifying the procedures deemed suitable for the prevention of the predicate crimes, has classified the crimes on the basis of the presumable frequency of verifiability of the crime within the corporate structure and the connection with the specific organizational and management profiles.

In addition to the risk-offense in the abstract, which was assigned a specific level of probability, the actual risk for the company was then assessed, preliminarily verifying the suitability of the existing behavioral protocols and the possible need to implement them for more effective prevention activity.

### **4. General prevention procedures**

Transactions involving risk-offense activities must always be recorded in a documentary manner and can be checked immediately.

Each document relating to administrative or corporate management must be drawn up in compliance with the regulations in force and signed by those who formed it.

It is forbidden to falsely or falsely form administrative or corporate documents.

As part of the company's activity, the request and obtaining of an administrative measure, as well as the performance of the procedures necessary for obtaining contributions, public financing, subsidized loans or other disbursements of the same type must comply with the law and the regulations of sector.

It is mandatory to documentally record any movement of money and company funds.

In relations with the representatives of the ASP, the Region, the Province, the Municipality or any other public body or public administration, including those of the European Communities, it is forbidden for anyone to work in the name and on behalf of the company to condition decisions with violence, threats or hoax.

The Director and those who perform managerial functions are required to provide mutual information and advice in all cases in which the activity of one may relate to the competence of the other. The same rule applies to all those who participate in different phases of the same administrative or corporate procedure.

Every activity must be specifically authorized or in general by whoever has the power.

The Director, due to the articulation of activities and organizational complexity, can adopt a

system of delegation of powers and functions. The proxy is allowed with the following limits and conditions:

- a) that it results from a written document bearing a certain date;
- b) that the delegate possesses all the requisites of professionalism and experience required by the specific nature of the delegated functions;
- c) that it assigns all powers of organization, management and control to the delegate required by the specific nature of the delegated functions;
- d) that it assigns to the delegate the expense autonomy necessary for the performance of the delegated functions;
- e) that the proxy is accepted by the delegate in writing;
- f) that the proxy is given adequate and timely publicity.

In the event that the transfer of functions takes place with regard to the organization of work, the delegated subject may, in turn, after agreement with the employer, delegate specific functions in the field of health and safety at work in compliance with the same limits and conditions above.

In this case the obligation of supervision remains with the delegating party with regard to the correct

completion of the transferred functions. The person to whom this delegation has been conferred cannot, in turn, delegate the delegated functions.

The Administrator in entering into agreements with Organizations and Private Bodies must select the counterparty in order to guarantee adequate quality standards of the service offered.

Any external consultancy assignments must be conferred only in the presence of real business needs and the relative proposal must be formalized in writing bearing the express indication of the agreed remuneration.

Suppliers must be selected on the basis of selection criteria identified in compliance with regional, national and EU legislation, as well as taking into account existing behavioral

protocols. In particular, in identifying the supplier, reference should be made to the list of suppliers, to the framework agreements and to the supply contracts in force.

The contracts stipulated with consultants and suppliers must contain specific clauses for the immediate termination of the relationship in the event of non-compliance by the latter with the Model, as well as fraudulent avoidance of the same, limited to the procedures, referred to in the contracts, relating to the object the assignment or the provision of the service.

## 5. Process analysis and evaluation form

In the following paragraphs the risk of configurability of the offenses governed by articles 24 - 25 - duodecies of Legislative Decree 231/2001 is assessed based on the indices indicated in the table below.

Risk assessment matrix		Extent of damage			
		1	2	3	4
Probability of occurrence	1	1	2	3	4
	2	2	4	6	8
	3	3	6	9	12
	4	4	8	12	16

**Extent of damage from 1 to 4 = Low**

**Extent of damage from 4 to 8 = acceptable**

**Extent of damage from 8 to 12 = Relevant**

**Extent of damage from 12 to 16 = High**



## 6 Behavioral procedures for the prevention of crimes envisaged by art. 24 Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 24 Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Fatturazione	Possible methods of conduct . Presentation of statements or false documents or evidence of information that is not true, or information due in order to obtain epayments, loans, contributions or others payments in any case denominated by the Region, the Province, the Municipality or other public bodies or even the European Community	It is forbidden to issue invoices for services not actually paid or invoice using an improper coding of the services provided and the diagnoses. It is also forbidden not to issue credit notes, where they have been invoiced, even if by mistake, services in whole or in part non-existent or in any case not financed. The administrator meets quarterly with the accountants, internal or external to the company, to examine the correctness of the invoicing at random, comparing the results with the data contained in the customer and event folders. It is appropriate, where not already expected, the creation of a system computer storage of invoices.	Low
Provision of benefits or other incentives	Presentation of statements or false documents or evidence of information that is not true, or information due, in order to get reimbursements, loans, contributions or other disbursements however named by the Region of the Province, Municipality or other bodies public or even the European Community	It is not permitted to the Company Administrator to promise or provide shareholdings in turnover, benefits or other similar incentives, based on the future achievement of financial results, the obtainment of which in the year appear extraordinarily difficult. With specific reference to the personnel in charge for invoicing, the relative salary cannot be expected to include ad personam, in any form, incentives commensurate with the company's financial result.	Low
Education and practice management of financing	Presentation of statements or false documents or evidence of information that is not true, or information due, in order to obtain repayments, loans, contributions or	The SB, where the structure undertakes of the practices of financing, must verify the correctness of the same.	Low

	other disbursements however named by the Region, the Province, Municipality or other public bodies or even of the European Community.		
Drafting and management of customer archives and organized events.	Presentation of statements or false documents or evidence of information that is not true, or due information, in order to obtain reimbursements, loans, contributions or other payments, however denominated by the Region, Province, Municipality or other public bodies or even of the European Community	Individuals who are in charge of drafting documents relating to customers within the company are required to comply with the obligation of the truthfulness of the data and of the declared facts and the respect of the established procedures for archiving them. The administrator is required to check for completeness and regularity of the relative documentation at organized events and conferences. The data of the participants to the above events must be treated. In respect of EU Regulation 667/2016	Low
Access to the computer network	Irregular access or by unauthorized personnel to the IT network and IT systems of the company	In compliance with privacy regulations each operator authorized to access the company computer network is assigned a personal user ID and password, which he undertakes not to communicate to third parties, except to the SB for the performance of his duties. It is forbidden to use the user ID or password of another operator. The list passwords and related updates are transmitted to the Manager of the information system which takes care of archiving. The SB undertakes to prepare, where the structure does not already have one, a system of internal controls within the company which provides, in the event of a violation, an adequate sanctioning system.	Acceptable
Management of tax compliance	The company misleads the public collection agency with artifice and deception with reference to the calculation and payment of tax obligations.	The administrator must verify every six months the correctness of tax compliance. Furthermore it is necessary to prepare a periodic check in contradiction with the professional in charge of keeping the accounting records.	Acceptable

<p>Provide services for the P.A and Relations with the PA</p>	<p>Risk of corruption or bribery</p>	<p>Explicit provision among the ethical principles of the prohibition of collusive practices</p> <p>The responsables of the structure must personally manage relations with the P.A. (or to have them managed by subject of their trust).</p> <p>The subject designated for management of relations with the PA needs to document the activity performed, keeping track of it of information and documents provided.</p> <p>Furthermore, a special report must be prepared for the operations carried out.</p>	<p>Low</p>
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## **7 Behavioral procedures for the prevention of crimes pursuant to art. 24 bis Legislative Decree 231/2001**

The Company regarding the abstract possibility of committing the offenses referred to in art. 24 bis Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Behavioral obligations and procedures to be adopted or implemented</b>	<b>Extent of risk (P x D)</b>
Database management	Unauthorized access to a computer or electronic system. Insertion in the system of data not corresponding to the true or alteration of data previously entered. Falsification, in other forms, of the electronic document. Damage to information, data and computer programs. Unauthorized possession and distribution of access codes	<p>The Company, if it had not already been appointed a manager for the management of the information system.</p> <p>The latter records in a register the identity of the subjects who are allowed to access their databases or the truthfulness of the data identifying the subjects authorized to access.</p> <p>Society preserves, through a subject to it formally delegated, a copy of the aforementioned documentation for the entire validity of the authentication credentials granted, internally or by a third-party certifying body. Any changes made to the user's profile, as well as the exclusion from the information system will be communicated in writing by the manager exclusively to the owner of the modified user profile.</p> <p>Destruction of said documentation. It is allowed exclusively upon termination of the legal obligation of conservation of each document created by the subject to which the credentials have been issued of authentication. The company, in the figure of the person responsible for the management of the information system, in collaboration with the external software house, always checks at the time of installation and, subsequently, through cyclical re-evaluations, the impossibility for the operators to access to the stored data to destroy</p>	Acceptable

		<p>them, deteriorate them, delete them, suppress them or alter them in any form in whole or in part.</p> <p>The right of the owner of the information is reserved to formally request the integration, cancellation or rectification that must take place through a specific profile, usable only by an authorized party for the time strictly necessary for the completion of this operation.</p> <p>The person responsible for the management of the information service ensures that no other operator has the possibility of making the aforementioned changes within his usual profile.</p>	
Installation of software by third parties for billing or other activities	Unauthorized access to a computer or electronic system. Insertion in the system of data and data not corresponding to the true or alteration of data previously entered. Falsification, in other forms, of the electronic document. Damage to information, data and computer programs. Unauthorized possession and distribution of access codes	<p>Assuming installation, in compliance to the legislation in force, of software by third parties that participate in the training process of the data used for the reporting of activities. carried out and their subsequent invoicing and for the analysis of information flows, the person responsible for the management of the information service undertakes to constantly monitor the correspondence between the settings of the aforementioned programs and the relevant provisions.</p> <p>It is forbidden for any operator to modify the contents and settings of the aforementioned programs except in compliance with appropriate provisions by the reference public body and exclusively for the part that the software programmer has left to the configuration by the end user.</p> <p>It is also expressly forbidden for operators to procure, reproduce, disseminate, communicate or deliver codes, keywords or other means suitable for overcoming the security measures to protect the software.</p>	Acceptable

<p>Register management for conferences and company database management</p>	<p>Unauthorized access to a computer or electronic system. Insertion in the system of data and data not corresponding to the true or alteration of data previously entered. Falsification, in other forms, of the electronic document. Damage to information, data and computer programs. Unauthorized possession and distribution of access codes</p> <p>Unauthorized access to a computer or electronic system. Insertion in the system of data and data not corresponding to the true or alteration of data previously entered. Falsification, in other forms, of the electronic document. Damage to information, data and computer programs. Abusive possession and distribution of codes Access.</p>	<p>The system administrator and the sole administrator are required to examine, at least twice a year, a significant sample of folders, checking the consistency of the data reported therein. The report must be sent to the SB.</p> <p>The Administrator, also through a person in charge formally delegated, ensuring that a verification is carried out periodically on the full correspondence of what is reported in the report with the data contained in the company databases.</p>	<p>Low</p>
<p>Issuing of certificates and notifications</p>	<p>Unauthorized access to a computer or electronic system. Insertion in the system of data and data not corresponding to the true or alteration of data previously entered. Falsification, in other forms, of the electronic document. Damage to information, data and computer programs. Abusive possession and distribution of codes Access</p>	<p>The manager for the management of the information system verifies the impossibility on the part of the operators of system to modify the information object of certification through an appropriate organization of operator profiles and system rules that guarantee the impossibility to alter the data entered by others and, even if a relevant time has elapsed, by the same operator.</p> <p>It is obligatory to the Contact person for the management of the information system to process and transmit, where required, to the police station, the municipality, or another body, recordings concerning operations of the structure, of certify to the Administrator the true correspondence of the contents of the notification.</p>	<p>Low</p>

### **3. Behavioral procedures for the prevention of the crimes provided for by the art. 24 ter Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 24 ter Legislative Decree 231/2001, assesses that: the criminal offense referred to in the illegal manufacture and possession of arms, with respect to which the Company therefore considers that, taking into account the business activity and the logistic structure of the company, this risk-offense is to be considered non-existent; - with regard to the aforementioned association hypotheses, they envisage the typical requisites of the stability of the associative constraint, deducible from a certain level of organization of the association and the pursuit of an associative purpose consisting in the creation of a generic crime program, that is, to commit a series indeterminate number of crimes. Therefore, the possibility of imagining in the case of society, and more generally of any legitimate business, the realization of the conduct of the constitution of an association to this end should be excluded.

The only risk that could be used in the abstract is that the corporate organizational structure is used by several people in order to carry out a series of crimes in the interest or to the advantage of the company itself; hypothesis that jurisprudence often refers to the figure of the art. 416 c.p. rather than the mere concurrence of people in multiple crimes. From this point of view, it is evident, however, that this risk is not identifiable ex ante by the Company, as it is not born as a criminal association, but relates to a phenomenon of deviance dependent on the determinations of some of its members who decide to exploit the organization of people and means, typical of every company, for criminal purposes or to facilitate from the outside, through the perfection of contractual relationships, mafia-type organizations.

With regard to this abstract possibility, the Company has identified certain general behavioral principles to be explicitly referred to in activities deemed most exposed to this risk. The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Behavioral obligations and procedures to be adopted or implemented</b>	<b>Extent of risk (P x D)</b>
Award of professional assignments; Supplier selection e business partners; Selection and hiring of staff; Purchase of goods and services	Improvement of contractual relationships with criminal mafia-type organizations knowingly supported or to the strengthening of the same organizations.	The company undertakes to operate according to the law and market rules, specific to the sector, in order to guarantee respect for the principles of free competition and to ensure that, at the same time, way, all those who act in the interest or behave for the benefit of the structure. Therefore, the use, in any form, of any conditions of environmental subjection will be prohibited. that lead to unequal situations in the negotiations, or entertain commercial relations with the subjects known to be members to mafia-type associations. In choosing suppliers and	Acceptable

		<p>partners, the Administrator and his collaborators take into account, as well as the procedures of system, of economic convenience, also of the quality and reliability of the same.</p> <p>To this end, the Administrative Department prepares the Evaluation Forms of the suppliers where all the suppliers of the structure are registered.</p> <p>Relations with suppliers are governed by contracts aimed at achieving maximum clarity in the discipline of the relationship. The Administrator also proceeds personally or through a delegate to the drafting of specific order forms to control and manage relations with suppliers.</p> <p>The Company undertakes to ensure compliance with the regulatory provisions concerning the hiring of personnel and their economic treatment.</p>	
Management of judicial proceedings	The offense referred to in the former ex 416 criminal code could be configured in the case of association of three or more persons in order to commit more crimes related to the activity carried out	The Supervisory Board supervises on the behavior of the structure's employees and third parties who collaborate with it.	Low
Fulfillment of personnel management	One of the crimes described in art. 24 ter in the case of the association of three or more persons for the purpose of defining a criminal design for the purpose of committing one or more crimes related to the activity carried out		Low



## **9 Behavioral procedures for the prevention of crimes envisaged by art. 25 D.lgs 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 D.lgs 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Behavioral obligations and procedures to be adopted or implemented</b>	<b>Extent of risk (P x D)</b>
Order management of payment	Dation or promise of money or other benefit to a public official or public service officer in exchange for the performance of an act contrary to or conforming to the duties of office. Induction or coercion of others in the promise or undue payment of money or other benefits.	The Administrator must make the identity of the subjects public Authorized to authorize payment instructions and the limits within which they can operate.	Low
Relationships with suppliers	Inducing or coercing others with the promise or unlawful giving of money or other benefits.	Company medical personnel are prohibited from receiving money or any other utility from suppliers or anyone else produces, sells or promotes principals. Suppliers must be chosen based on criteria identified in compliance with regional, national and EU legislation	Low
Acceptance of clients and participants in events	Dation or promise of money or other benefits in exchange for the performance of an act contrary to or compliant with the duties of office. Induction or coercion of others in the promise or undue payment of money or other benefits.	The management of customer waiting lists must be strictly based on principles of equality and impartiality and respect for the pre-established order. The company has prepared a procedure to be followed in compliance with the aforementioned principles during the organization of the event, from acceptance of the assignment to the carrying out of the event. It is forbidden to all the subjects provided for by the art. 5 of the Decree to receive money, gifts or any other benefit, or to accept the promise from anyone, in relations with the Company, wants to achieve a processing in violation of the legislation or internal regulations issued by those in power.	Low

## 10 Behavioral procedures for the prevention of pevisti crimes by art. 25 bis Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes referred to in section. 25 bis 1 Legislative Decree 231/2001, identified the following risk activities - offense With regard to the predicate offenses set forth in art. 25 bis of the decree it should be noted that some of the criminal cases referred to in it are to be considered completely extraneous to the business activities carried out by the company. These are cases of counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (art. 473c.p.) and introduction into the State and trade of products with false signs (art. 474 c.p). For the remaining hypotheses, the identification of the individual activities is made for the sole purpose of making the application of the Model more effective, but does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they result in interested parties

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Cash	Detention, spending or otherwise circulating counterfeit money received in good faith.	In the case of cash payments, the incomes officer is obliged to verify the genuineness of the money by using a special instrument for detecting falsehood. In the case of counterfeit coins or tickets, the collection agent must inform the Administrator without delay through a specific note, attaching coins or tickets; the Administrator must issue a specific receipt and immediately inform the public security authority.	Low

## **11 Behavioral procedures for the prevention of the crimes provided for by the art. 25 ter Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 ter Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Behavioral obligations and procedures to be adopted or implemented</b>	<b>Extent of risk (P x D)</b>
Corporate activity	Fulfillment of the crimes pursuant to art. 25b.	For the purpose of safeguarding the social interests, the shareholders and the creditors, the Administrator and any other person involved, even in fact, in corporate activity, they must comply with the provisions of law protecting corporate information and transparency, as well as the formation of capital and its integrity	Acceptable
Drafting of accounting documents	Formation, drafting or approval of financial statements or other corporate communications containing misleading facts or assessments of the economic and financial situation or financial of society.	The financial statements must be drawn up clearly and must be truthful and corrected the financial position and financial of the company and the economic result of the year. The Director and any other object involved, even in fact, in the corporate activity, must standardize the accounting and administrative procedures to the accounting principles established by the Commissions of the National Councils of doctors and chartered accountants, as well as any other international principle incorporated in our system. The SB may request to examine the draft budget before the date set for its adoption	Acceptable
Layout of corporate assets	Operations to reduce or increase the fictitious capital stock or to distribute fictitious or non-distributable profits that could prejudice the company's creditors.	It is forbidden to implement simulated operations, in the interest or for the benefit of the entity or other artifices concretely suitable to cause a significant alteration of the capital.	Acceptable

## 12 Behavioral procedures for the prevention of crimes pursuant to art. 25 quater of Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 quater of Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Staff recruitment	To contribute to facilitating people involved or suspected of belonging to associations with the purpose of terrorism or Eversion of the democratic order or to sustain financially, in any form, the aforementioned associations.	With reference to recruitment of the staff, the company undertakes to comply with all the provisions established by the law and by the C.C.L. in force, in order to prevent individuals, in any form, from engaging in terrorism or subversion activities pursuant to Article 25 quater of Legislative Decree 231/2001, attempting to play hedging roles in the company. The procedures of recruitment are informed about the following principles: guarantee of the coverage of the places with respect to the actual needs of the business activity; obtaining the best possible relationship, under the conditions of the market, between the characteristics of the role to be filled and the professional qualities of candidates. The Supervisory Body verifies the drafting of personal information sheets.	Acceptable
Employment of staff Reporting of expenses and management of funds	Contribute to facilitate people involved or suspected of belonging to associations with the purpose of terrorism or subversion of the democratic order or to support financially, in any form, the aforementioned associations	In order to avoid the risk of any type of financing to associations that pursue the purpose of terrorism or subversion, every expense must always be promptly reported, fully corresponding to the causal, and must refer to contracts with subjects whose identification is certain. Any activity directed, by any means, to the collection, to the supply, to the brokerage, deposit, custody or provision of funds or economic resources, in any way realized, must not be destined, in whole or in part, to carry out one or more crimes with the purpose of terrorism or subversion.	Acceptable

### **13. Offenses provided for by art. 25 quater I of Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crime of female genital mutilation practices, pursuant to art. 25 quater I D.lgs. 231/2001, believes that, taking into account the business activity and the logistic structure of the company, this risk is to be considered non-existent.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Behavioral obligations and procedures to be adopted or implemented</b>	<b>Extent of risk (P x D)</b>
Local management	Mutilation or injury to female genital organs in the absence of therapeutic needs	It is strictly forbidden to use the structure of the Company, even occasionally to carry out activities that may also only indirectly, to facilitate the execution of female genital mutilation practices.	Inexistent

## 14 Behavioral procedures for the prevention of crimes provided for by art. 25 quinquies of Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 quinquies Legislative Decree 231/2001, believes that:

- some cases referred to in it are to be considered completely extraneous to the business activity carried out by the company. These are the hypotheses of child prostitution, tourism initiatives aimed at the exploitation of child prostitution, trafficking in persons and purchase and alienation of slaves;
- the only cases that could in the abstract be committed in the interest or to the advantage of the body, even if the risk is to be considered very remote, are those related to the reduction or maintenance in slavery, as well as to the possession of pornographic material and to child or virtual pornography, provided that the latter are aimed at trading pornographic material.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Recruitment and economic regulatory treatment of personnel	Reduction or keeping in slavery through violent, threatening, fraudulent or abusive conduct aimed at exploiting a situation of physical or mental inferiority or a condition of necessity of some.	The company is obliged to comply with all the provisions in force established by the law and by the C.C.L. with regard to recruitment and regulatory and economic treatment, in order to avoid verification	Low
Relationships with employees	Reduction or maintenance in slavery through violent conduct, threatening, fraudulent or abusive times to exploit a situation of physical or mental inferiority or a condition of necessity of an employee.	All those who carry out management or supervisory duties on employees are prohibited from engaging in violence, threats, abuse of authority or taking advantage of conditions of necessity towards employees, in order to determine their exploitation in any form. The offer of utility is also prohibited to anyone who has authority over a subordinate in order to reduce him to a state of subjection or slavery	Low

**15. Behavioral procedures for the prevention of crimes envisaged by art. 25 sexies Legislative Decree 231/2001 and administrative offenses pursuant to art. 187 bis and ter t.u.f. in relation to the provisions of art. 187 quinquies t.u.f.**

With regard to the crimes referred to in article 25 sexies of Legislative Decree 231/2001 and to the administrative offenses provided for by article 187 quinquies of the T.u.f., the same cannot be carried out in consideration of the size and structure of the company.

**16. Behavioral procedures for the prevention of crimes envisaged by art. 25 septies Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 septies Legislative Decree 231/2001, identified the following risk activities - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Business organization.	Wrong organization management methods	<p>In carrying out its activity, the company must ensure compliance by all those legally obligated with all the collective and individual prevention measures established by current legislation, so that no facts of culpable homicide and culpable injury occur for non-compliance with accident-prevention regulations or for the protection of hygiene or health at work.</p> <p>All legislative updates on safety at work must be incorporated by the company and brought promptly aware of the recipients.</p> <p>The employer is obliged to ensure that the preventive measures relevant to health and safety at work are promptly updated in relation to organizational / production changes and the degree of technical evolution of prevention and protection. IS the Administrator's task is to provide, to</p>	Low

		<p>the extent required by the nature and size of the organization and the type of activity performed, a necessary articulation of functions that ensures the technical skills and the indispensable powers for an effective risk assessment, management and control.</p> <p>The employer is required to base the organization of the work, the conception of the places, the choice of the equipment, as well as the definition of the production methods, compliance with ergonomic principles.</p> <p>The employer is obliged to ensure that the number of workers who are or who may be exposed to risk do not exceed the number strictly necessary to guarantee an efficient organization; for this purpose it is obliged to reduce access to areas that expose to a serious and specific risk to the minimum necessary of those workers they received appropriate instructions and related training</p>	
Drafting of risk assessment document	Wrong and / or imprecise drafting of the document risk assessment and its updates	<p>The document for the assessment of business risks, adopted pursuant to articles 28 et seq. of Legislative Decree No. 81 of 2008, must expressly indicate all the activities deemed at risk, as well as the names of the subjects responsible for safety matters, with the specific identification of the tasks entrusted to them.</p> <p>In the document, which also includes the statistical processing of accidents, the procedures for the implementation of prevention and protection measures must also be specifically identified. For the purpose of verifying compliance with the obligation to draft the DVR, the employer of transmits the document to the SB</p>	Low



Information	activities for workers on the risks associated with the work performed and the premises and / or instruments of performance	<p>When hired, the employer, or other person delegated to do so, is required to provide each worker in writing with a adequate information on health and safety risks related to the Company's activity, as well as on the protection and prevention measures and activities adopted.</p> <p>The SB must monitor information activities towards of new recruits and to prepare adequate information documentation for the same subjects.</p>	<p>Low (For a more detailed assessment of the risks, see the Risk Assessment Document already adopted by the company.)</p>
Training	In Insufficient training of workers sufficiente attività di formazione dei lavoratori	<p>The employer is obliged to provide to the person in charge of the prevention and protection service and to the competent doctor the information concerning the nature of the risks, work organization, planning and implementation of preventive and protective measures. The employer, or other delegated subject, is obliged to ensure that the workers and their safety representative have sufficient and adequate training for the acquisition of skills for performing safely of their respective tasks in the company and to the identification, reduction and management of risks. In particular, training and possible training must take into account the specificities concerning the duties, damages and consequent preventive measures. The aforementioned training must be periodically updated according to the evolution of the risks identified in the DVR and the onset of new risks, and in any case due to possible regulatory changes. With regard to the organization of training, the employer, or other person delegated to do so, must consult the workers' safety representative. The performance of the activity training is always documented in writing and must be sent to the SB.</p>	<p>Low</p>

<p>Exposure to risk factors for workers' health.</p>	<p>Violation of rules on exposure to risk factors for workers' health.</p>	<p>All workers are obliged to do so to comply with the regulations in force as well company regulations on occupational safety and hygiene and on the use of collective protective equipment and protection devices made available to them. The medicompetent authority is required to comply with the obligations imposed on it by the d. lgs. n. 81 of 2008. All those based on the Document of risk assessment enter or can get in touch with chemical agents, physical or biological in the workplace are required to adopt the necessary and appropriate personal protective equipment provided by the employer, heard the manager of the prevention service and protection and the competent doctor</p>	<p>Low (For a more detailed assessment of the risks, see the Risk Assessment Document already adopted by the company.)</p>
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## 17 Behavioral procedures for the prevention of crimes envisaged by art. 25 of Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 of Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
<p>Consummation of negotiated and non-contractual operations, aimed at hindering the identification of the criminal origin of goods, money or other benefits</p>	<p>The substitution and transfer of goods or money made for the purpose of concealing or concealing their illicit origin is prohibited, when there are reasonable grounds for believing that they come from criminal activity. It is also forbidden, in the same cases, to purchase, receive or conceal of money or goods or the concealment of their real nature, origin or property.</p> <p>The operations transfer of cash, of checks of current account, postal orders and bills of exchange, bank drafts must be in compliance with the limits set by the articles 49 and 50 of the legislative decree 21 November 2007 n. 231 and subsequent amendments.</p> <p>The administrator must ensure that the personnel assigned to the treasury service receive adequate information about the type of transactions to be considered at risk of recycling.</p>	<p>L'Odv dispone annualmente attività formative relative ai soggetti che svolgono compiti di tesoreria.</p> <p>L'Odv, trimestralmente verifica insieme ai consulenti contabili le operazioni di trasferimento di denaro contante, assegni, vaglia cambiali e postali.</p>	<p>Acceptable</p>
<p>Consummation of negotiated and non-contractual operations, aimed at hindering the identification of the criminal origin of goods, money or other benefits.</p>	<p>Concealment of criminal activities</p>	<p>The Administrator and the employees, each according to their role and function, must always proceed to an adequate identification of customers and suppliers and correct storage of the related documentation. This procedure involves, in particular, the prior acquisition of commercial information on the supplier, the price evaluation offered in relation to the market.</p>	<p>Acceptable</p>

		<p>di mercato.</p> <p>L'amministratore, ove non intenda provvedervi personalmente, individua un soggetto responsabile dell'esecuzione del contratto al quale è demandata la verifica della corrispondenza tra i soggetti destinatari dei pagamenti e quelli che siano effettivamente controparti della transazione commerciale. L'Odv semestralmente procede ad una verifica a campione sulle operazioni negoziali poste in essere dalla società. Inoltre l'Odv deve implementare, ove insufficiente, il sistema di acquisizione e gestione dati.</p>	Accettabile
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## 18. Behavioral procedures for the prevention of crimes provided for by art. 25 novies Legislative Decree 231/2001

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 novies Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Gestione sistemi informativi	Detenzione abusiva, a scopo imprenditoriale, di programmi software coperti da licenza	<p>The manager for the management of the information system, also through the authorization register, the identity of the subjects to whom it allows access to its databases or the veracity of the identification data the subjects authorized to access. In the event that this activity is entrusted to a third certifying body, the company will send it the related documentation.</p> <p>The company keeps a copy of the aforementioned documentation for the entire validity of the authentication credentials granted, either internally or by a third-party certification body, through the Information System Manager. The destruction of said documentation is allowed exclusively upon termination of the legal obligation of conservation of each document created by the subject to which the credentials have been issued of authentication.</p> <p>The right of the owner of the information to request formal integration is reserved. the cancellation or correction that must take place through a specific profile, usable only by an authorized party for the time strictly necessary for the completion of this operation.</p> <p>The person responsible for the management of the information system shall ensure that no other operator has the possibility of making the aforementioned changes within his usual profile.</p>	Acceptable

Purchase of products	Purchase of products not marked with the SIAE trademark or which violate the legislation on copyright.	The Director, or other subject specifically delegated to this, must prepare, through the operating procedures deemed most appropriate, that at the time of receipt of the goods appropriate controls are made on the presence of the necessary SIAE marks.	Low
Obligatory communications SIAE	Missed or false communication to the SIAE deidati necessary to unambiguously identify the media not subject to the mark of the art. 181 bis of the law 633/1941	In the event that the company is required to provide mandatory communications with regard to SIAE, the Director, if he does not wish to do so personally, identifies the person in charge of the aforementioned communications, specifying related skills. The object data communication must be checked before it is sent by a person other than the one identified as responsible for the mandatory communications. The person responsible for communications is obliged to provide for their filing as well.	Low

**19. Behavioral procedures for the prevention of crimes provided for by art. 25 decies of Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 novies of Legislative Decree 231/2001, identified the following activities at risk - crime.

The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected

Activities at risk	Possible methods of conduct	Behavioral obligations and procedures to be adopted or implemented	Extent of risk (P x D)
Management of legal disputes	Pressures, threats or promises of usefulness towards an apical subject or carried out by the direct superior towards the employee or a collaborator for various reasons of the company in order not to make statements that could damage the Company or make advantageous statements to the same during a criminal proceeding in which they are charged.	Members and employees must maintain an attitude of maximum availability and collaboration without in any way hindering the functions of the judicial authority. The Company condemns any behavior aimed at influencing the free determination of those who are called upon to make statements before the judicial authority also through the prospect of advantages of any kind. The company undertakes to ensure that the choice of legal defense by its own bodies and employees in proceedings concerning the function or activity carried out within the company takes place in conditions of autonomy and freedom of decision-making. The company has identified in the organization chart the company areas and the subjects involved in the process, explaining their relative skills. The company establishes the conditions and criteria according to which to offer legal assistance to its own bodies or employees for the criminal proceedings that involve them in relation to the function or activity. The Administrator always carries out an accurate check on the invoices for legal expenses incurred by the company in favor of its own bodies or employees in order to verify that the payments made are consistent with the criteria and conditions established for assistance. The company undertakes to communicate	Acceptable

		to the Supervisory Body the names of its employees / partners under investigation or defendants and their legal defenders and to make a periodic reporting on the progress of ongoing criminal proceedings.	
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## **20 Behavioral procedures for the prevention of crimes envisaged by art. 10 of the l. n. 146 of 2006 and of the offenses pursuant to art. 25 duodecies Legislative Decree 231/2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 10 of the l. n. 146 of 2006, identified the following risk activities - crime. The identification of the individual activities is done for the sole purpose of making the application of the Model more effective, but it does not exhaust the obligation to comply with the procedures listed below even in areas not expressly indicated, if they are actually affected.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Obligations of behavior and procedure to be adopted and implement</b>	<b>Entity of the risk (P x D)</b>
Contractual and commercial relations	Contractual relationships aimed at facilitating transnational criminal associations.	Please refer to the provisions on the subject of association crimes pursuant to art. 24 ter of the Decree in relation to the activities at risk (Award of professional assignments; Selection of suppliers and commercial partners; Selection and hiring of personnel; Purchase of goods or services; Management of narcotic or psychotropic substances). The Supervisory Board must conduct sample six-monthly checks on the contracts entered into by the company. Preparation of a check list of documents to be requested upon signing of the contract.	Low
Assunzione e trattamento normativo ed economico del personale	Recruitment of foreign worker with violation of the rule on illegal immigration	The company undertakes, with regard to recruitment and treatment regulatory and economic of the staff, to the respect of all the dispositions established by the norm and by the C.C.N.L. current. The Administrator at the time of hiring (even for a fixed term) of a foreign worker is required to forward to the Body of Supervision a written declaration attesting to compliance of the provisions and prohibitions contained in the legislative decree 25th July 1998, n.286. The SB carries out sample checks and verifies the documentation of foreign worker personnel.	Low



## **21. Behavioral procedures for the prevention of certain crimes provided for by art. 25 undecies legislative decree n. 231 of 2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 undecies legislative decree n. 231 of 2001, for the activity that he does not seem to be able to integrate any of the crimes indicated in the above article.

## **22. Behavioral procedures for the prevention of certain crimes provided for by art. 25 duodecies legislative decree n. 231 of 2001**

The Company, with regard to the abstract possibility of committing the crimes pursuant to art. 25 undecies legislative decree n. 231 of 2001, identified the following risk activities.

<b>Activities at risk</b>	<b>Possible methods of conduct</b>	<b>Obligations of behavior and procedure to be adopted and implement</b>	<b>Entity of the risk (P x D)</b>
Hiring of foreign workers with illegal residence	Recruitment of foreign staff with illegal residence.	Where the structure hires foreign personnel, the Administrator must verify the regularity of the documentation of the new hires.	Low

## THIRD PART

### 1. Disciplinary system General principles

This disciplinary system is adopted pursuant to art. 6, paragraph 2, lett. e) and of the art. 7, paragraph 4, lett. b) of the Decree.

The system itself is aimed at sanctioning the violation of the rules of conduct set forth in the organizational Model, in compliance with the provisions of the national Collective Bargaining Agreement (CCNL) applied to employees. The violation of the provisions contained in this Model constitutes for employees a breach of the obligation to comply with the structure and physiognomy of the structure, to comply with the instructions given by the Administrative Body according to the internal organizational structure and to correctly observe the own duties, as established by the art. 38 paragraph 2 of the C.C.L.N. for non-medical employees and by art. art. 9 paragraph 2 of the C.C.L. for any dependent medical personnel.

Holders of management and supervisory powers have the obligation to monitor the correct application of the Model by subordinates.

The imposition of disciplinary sanctions for violation of the rules of conduct indicated in the Model disregards the possible establishment of a criminal proceeding and the outcome of the consequent judgment for the commission of one of the crimes provided for by the Decree and is inspired by the need for timely application .

### 2. General criteria for imposing sanctions

In individual cases, the type and extent of the sanctions are determined in proportion to the seriousness of the violations, also taking into account the elements listed below:

a) objective relevance of the violated rules: behaviors that can compromise, even potentially only, the general effectiveness of the Model

with respect to the prevention of the predicate crimes;

b) subjective element of conduct: intent or fault, to be inferred, inter alia, from the level of hierarchical and / or technical responsibility or from the previous work experience of the person who committed the violation and from the circumstances in which the act was committed ;

c) reiteration of the pipelines;

d) participation of several parties in the infringement.

### 3. Sanctions for the subjects referred to in art. 5, lett. b) of the decree. Application field

For persons subjected to the management and supervision of others pursuant to art. 5 lett. b) of the Decree, to which this section applies, means all the subjects belonging to the employees, medical and non-medical, as well as the non-dependent doctors with a free-lance professional relationship.

### 4. Violations

The sanctions will be applied, in addition to the failure to comply with this organizational model, in the case of:

a) theft, destruction or alteration of the documents required by the procedures, aimed at the violation and / or avoidance of the supervisory system;

b) failure by supervisors to report to their subordinates regarding the correct and effective application of the Model.

### 5. Sanctions for employees

The commission of disciplinary offenses, referred to in the previous paragraph, is sanctioned, in compliance with the general criteria for imposing sanctions, with the following disciplinary measures:

- a) verbal warning;
- b) written warning;
- c) fine (within the limits of the respective national collective bargaining agreements);
- d) suspension from work and remuneration (within the limits of the respective national collective labor agreements);
- e) dismissal.

### **a) Verbal recall**

The sanction of the verbal warning must be imposed in the case of culpable violation of the Model.

### **b) Written reference**

The sanction of the written warning must be imposed in cases of relapse of the previous hypothesis.

### **c) Fine**

The sanction of the fine must be applied in cases where, due to the hierarchical or technical level of responsibility of the person responsible for the violation or for other circumstances, the culpable behavior concerns the violation of a procedure that may compromise

The general effectiveness of the Model in preventing the specific predicate offenses.

### **d) Suspension from work and pay**

The sanction of suspension from work and remuneration must be imposed in cases of intentional violations of the Model that do not integrate predicate crimes, as well as in cases of repeated offense in the commission of infringements which could result in the application of the fine.

### **e) Dismissal**

The sanction of dismissal must be imposed for intentional violations of the Model that integrate the predicate crimes and for other violations so serious as to make the trust relationship with the company fail and therefore not allow the continuation of the employment relationship.

Disciplinary measures are adopted by the

Administrative Body in compliance with the principles and procedures referred to in art. 7, L. May 20, 1970, n. 300

## **6. Sanctions for physicians with a professional relationship organic**

The commission of disciplinary offenses is sanctioned, in compliance with the general criteria for imposing sanctions and in accordance with the provisions of the individual contracts, with the following disciplinary measures:

- a) verbal warning;
- b) written warning;
- c) fine (within the limits of the contract);
- d) suspension from work and compensation (within the limits set by the contract);
- e) termination of the contractual relationship.

### **a) Verbal recall**

The sanction of the verbal warning must be imposed in the case of culpable violation of the Model.

### **b) Written reference**

The sanction of the written warning must be imposed in cases of relapse of the previous hypothesis.

### **c) Fine**

The fine sanction must be applied in cases where, due to the hierarchical or technical level of responsibility of the person responsible for the violation or for other circumstances, the culpable behavior concerns the violation of a procedure that could compromise the general effectiveness of the Model to prevent the specific predicate offenses.

### **d) Suspension from work and compensation**

The sanction of suspension from work and remuneration must be imposed in cases of intentional violations of the Model that do not integrate predicate crimes, as well as in cases of repeated offense in the commission

of infringements which could result in the application of the fine.

### **e) Termination of the contractual relationship**

The termination of the contractual relationship, pursuant to art. 1456 of the Civil Code, must be imposed for intentional violations of the Model that integrate the predicate crimes and for other violations so serious as to make the relationship of trust with the company fail and therefore not permit the continuation, even temporary, of the contractual relationship.

In any case, the possible request by the Company for the compensation of damages remains.

The disciplinary measures are adopted by the Administrative Body.

### **7. Sanctions for the subjects referred to in art. 5, lett. a) of the decree**

Pursuant to articles 5 lett. a) and 6, paragraph 2, lett. e) of the d. lgs. 231 of 2001, the sanctions indicated in this section may be applied to individuals in senior positions pursuant to the Decree, that is to say all those who, pursuant to art. 5 lett. a), perform functions of representation, administration or management of the entity or one of its organizational units with financial and functional autonomy.

Disciplinary offenses are sanctioned, in compliance with the general criteria for imposing sanctions and taking into account the particular fiduciary nature of the relationship, with the following disciplinary measures:

- a) written warning;
- b) temporary suspension of emoluments;
- c) revocation of the proxy or of the office.

#### **a) Written warning**

La violazione colposa del Modello da parte dei soggetti apicali comporta l'ammonizione scritta.

#### **b) Temporary suspension of emoluments**

La reiterata violazione colposa del Modello ad opera dei soggetti apicali comporta la sospensione degli emolumenti fino a 2 mesi.

### **c) Revocation of the delegation or office and temporary suspension of emoluments**

The intentional violation of the Model by the top management, which does not integrate hypothesis of a "presupposed" crime pursuant to the d. lgs. n. 231, involves the revocation of any conferred proxy

The disciplinary measures are adopted, also on the recommendation of the SB, by the shareholders, according to the statutory norms.

### **8. Protection measures against non-employees and suppliers**

Violation of the Model procedures related to the subject of the assignment or the performance of the service entails the legal termination of the contractual relationship, pursuant to art. 1456 of the Civil Code

In any case, the possible request by the Company for the compensation of damages remains.

