



Lumson S.p.A.

Organisational, Management and Control Model  
pursuant to Legislative Decree No. 231 of 2001

GENERAL SECTION

Approved by Board of Directors on 24<sup>th</sup> April 2020

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**DEFINITIONS**

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<b>Sensitive activities</b>	activities of the Company at risk of committing criminal offences referred to in the Decree or relevant to the management of financial resources
<b>CCNL</b>	National Collective Labour Agreement (“ <i>Contratto Collettivo Nazionale del Lavoro</i> ”)
<b>Company Policy</b>	Lumson’ Code of Ethics
<b>Employee</b>	persons having a contract of employment with the Company, whether subordinate or para-subordinate, as well as workers employed
<b>D.Lgs. 231/2001 or Decree</b>	Legislative Decree No. 231 of 2001
<b>Confindustria Guidelines</b>	Confindustria paper (approved on 7 March 2002 and updated to March 2014) for the preparation of the Models of organisation, management and control pursuant to Legislative Decree 231/2001
<b>231 Model</b>	Organisational, Management and Control Model adopted by the Company pursuant to Legislative Decree No. 231/2001
<b>Lumson or Company</b>	Lumson S.p.A.

**Supervisory Board or SB**

Body provided for by art. 6 of Legislative Decree 231/2001, which is entrusted with the task of supervising the functioning of and compliance with the 231 Model

**PA**

Public Administration, for which they are jointly intended:

- Public bodies: bodies created by an act of the State to meet the organizational or functional needs of the State itself, such as, for example, municipalities and provinces, consortia for drainage or irrigation, the Chambers of Commerce, ENAC, INPS, INAIL, IPSEMA;

- Public Officials: persons who exercise a public legislative, judicial or administrative function and who can form or express the will of the PA through the exercise of authoritative or certifying powers, such as, for example, members of state and territorial administrations, supranational administrations (e.g., the Ministry of Education, Universities and Research, the Ministry of the Interior, the Ministry of Education, the Ministry of the Interior, the Ministry of Education, the Ministry of the Environment, the Ministry of the Environment, the Ministry of Education, the

Ministry of the Environment, the Ministry of the Environment, the Ministry of Education, the Ministry of the Ministry of the Economy, the Ministry of the Ministry of Education, etc.), of the European Union), of the Forces of Law and Order and of the Guardia di Finanza, of the Chambers of Commerce, of the Building Commissions, the judges, the judicial officers, the auxiliary bodies of the administration of justice (e.g. the receivers in bankruptcy), the administrators and employees of public bodies, the private persons invested with powers that allow the formation or manifestation of the will of the Public Administration;

- persons in charge of a public service: persons who, for whatever reason, provide a public service, to be understood as an activity regulated in the same forms as the public function, but characterized by the lack of powers typical of the latter, with the exclusion of the performance of simple tasks of public order and the provision of purely material work. A private individual or an employee of a private company may also be qualified as a public service appointee when carrying out activities aimed at the pursuit

of a public aim and the protection of a public interest.

**Procedures**

procedures, policies, organisational provisions, service orders and all other Company provisions and acts implementing the control principles contained in this document.

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### STRUCTURE OF 231 MODEL

This document consists of a General Section and a Special Section, consisting of the Protocols governing sensitive activities.

The General Section deals with the following topics:

- the legislation referred to in Legislative Decree 231/2001;
- the Company's system of governance;
- the methodology for preparing the 231 Model;
- the subjects to whom the 231 Model applies;
- the composition and functioning of the Supervisory Board;
- the disciplinary system to protect against violations of the 231 Model;
- dissemination of the 231 Model and training of personnel.

The Special Section regulates the company processes and the corresponding Company' Sensitive Activities pursuant to the Decree, i.e. at risk of crime, the control protocols for monitoring the above activities and the essential control measures for the prevention or mitigation of criminal offences.

They are also an integral part of the 231 Model:

- the document "Control & Risk Self Assessment and Gap Analysis pursuant to Legislative Decree 231/2001", which formalises the results of Control and Risk self assessment activities aimed at identifying sensitive activities;
- the Company Policy, which defines the principles and rules of conduct of the Company;
- all the provisions, internal measures, acts and company operating procedures that constitute implementation of this document (e.g. powers, organisational charts). These acts and documents are available in accordance with the procedures provided for their dissemination within the Company.

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**GENERAL SECTION**

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**1. Legislative Decree no. 231 of 8 June 2001****1.1. Corporate criminal liability**

Legislative Decree 231/2001 ("Rules governing the administrative liability of legal persons, companies and associations, including those without legal personality, in accordance with art. 11 of Law 300 of 29 September 2000"), issued on 8 June 2001, which came into force on 4 July 2001, introduced for the first time in Italy the liability of entities for certain crimes committed - or even attempted - in the interest or to the advantage of the same by persons who hold positions of representation, administration or management of the entity itself or one of its organizational units with financial and functional autonomy and, finally, by persons subject to the direction or supervision of one of the persons mentioned above. A form of liability of the entity that is added to that of the natural person who has materially committed the act constituting the crime.

**1.2. The categories of criminal offences**

With regard to the criminal offences to which the regulations in question apply, originally they were certain offences against the Public Administration, to which were subsequently added the offences of forgery of money, public credit cards and revenue stamps, certain types of offences in corporate matters, offences for the purposes of terrorism or subversion of the democratic order and offences against the individual, offences of abuse of privileged information and manipulation of the market (c.d. "Market abuse"), which is a crime against the life and safety of individuals, as well as so-called "transnational offences".

The legislator has intervened several times in subsequent years extending the application of this legislation to other types of crimes, such as in particular the crimes of manslaughter and serious or very serious negligent injuries resulting from violations of the accident prevention and health and safety at work; the offences of receiving stolen goods, money laundering, use of money, goods or benefits of illicit origin; computer crimes and illicit processing of data; organised crime crimes; crimes against

industry and commerce and in the field of copyright; the crime of inducing people not to make statements or to make false statements to the Judicial Authority, already relevant for the purposes of the crimes c.d. transnational, environmental administrative offences and offences, the offence of employment of illegally staying third-country nationals, the offences of "extortion, undue induction to give or promise benefits" and "bribery between private individuals". the offence of "self laundering" and the new environmental offences introduced in article 25-undecies of Legislative Decree 231/2001; the offences of xenophobia and racism in article 25 - terdecies of Legislative Decree 231/2001, the offences of fraud in sports competitions and the abusive exercise of gambling or betting activities referred to in Article 25-quadecies and the tax offences referred to in Article 25-quinquiesdecies of of Legislative Decree 231/2001.

A company may also be called upon to answer before the Italian court for alleged offences committed abroad under the following conditions:

- the general conditions of prosecutability provided for by Articles 7, 8, 9 and 10 of the Italian Criminal Code for prosecuting an offence committed abroad in Italy are met;
- the company has its head office in the territory of the Italian State;
- the State of the place where the offence was committed does not proceed against the company.

### **1.3. The criteria for attributing liability to the entity; the exemption from liability**

In addition to the commission of one of the criminal offences, in order for the entity to be punishable under Legislative Decree 231/2001, other regulatory requirements must be integrated. These additional criteria for the liability of entities can be divided into "objective" and "subjective".

The first objective criterion is supplemented by the fact that the offence was committed by a person linked to the entity by a qualified relationship. In this regard, a distinction is made between:

- persons in a top position", i.e. who hold positions of representation, administration or management of the entity, such as, for example, directors, general managers or directors of an autonomous organisational unit and, in general, the persons who manage, even de facto, the entity itself or one of its autonomous organisational units;



- subordinate subjects", in other words those who are subject to the management and supervision of the subjects in a top position. This category includes employees and those subjects who, although not part of the staff, have a task to perform under the direction and control of senior subjects.

The identification of the persons referred to above does not depend on the contractual framework of the relationship that they have with the entity; in fact, these must also include persons who do not belong to the staff of the entity, where they act in the name, on behalf or in the interest of the company itself.

Another objective criterion is represented by the fact that the offence must be committed in the interest or to the advantage of the entity; the existence of at least one of the two conditions, alternative to each other, is sufficient (in this sense, see Penal Cassation, 20 December 2005, no. 3615):

- interest exists when the perpetrator of the offence has acted with the intention of favouring the entity, regardless of the circumstance that this objective has actually been achieved;
- the advantage exists when the entity has obtained - or could have obtained - from the crime a positive result, whether economic or of another nature.

With regard to the subjective criteria for attributing responsibility to the entity, these refer to the preventive instruments it has adopted in order to prevent the commission of one of the offences assumed in the performance of its business activities.

In fact, the Decree, in the event of the commission of an offence by a person in a top position, provides for the exemption from liability for the entity if it proves that:

- before the offence was committed, the management body adopted and effectively implemented models of organisation, management and control suitable for preventing offences of the type committed;
- the task of supervising the functioning of and compliance with the models has been entrusted to a body of the entity with autonomous powers of initiative and control;
- the person in a top position committed the offence by fraudulently circumventing the models;



- there was no omission or insufficient supervision by the aforesaid body.

In the case of offences committed by subordinate subjects, the entity can instead be called to account only if it is established that the commission of the offence was made possible by failure to comply with the obligations of management or supervision, which is in any case excluded if, prior to the commission of the offence, the entity has adopted models of organisation, management and control suitable for preventing offences of the type committed.

#### **1.4. The characteristics of the organisation, management and control model**

The Decree regulates some general principles regarding the organisation, management and control model, providing for the following minimum content:

- identification of the activities of the entity within which crimes may be committed;
- provision of specific protocols aimed at planning the formation and implementation of the decisions of the entity, in relation to the crimes to be prevented;
- identification of methods for the management of financial resources suitable for preventing the commission of crimes;
- adoption of a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model;
- identification of information flows to the Supervisory Board;
- provision of a suitable reporting channel to guarantee the confidentiality of the identity of the reporter, using computerised methods;
- providing, in relation to the nature and size of the organisation, as well as the type of activity carried out, for appropriate measures to ensure that the activity is carried out in compliance with the law and to promptly detect and eliminate risk situations.

The Decree establishes that the model is subject to periodic verification and updating, both in the event of significant violations of the requirements, and in the event of significant changes in the organisation or activity of the body.

### 1.5. Sanctions

The company held liable may be sentenced to four types of sanction, differing in nature and method of enforcement:

1. **Monetary sanction:** it is always applied when the judge holds the entity responsible. It depends on a system sized in "quotas" that are determined by the judge. The amount of the pecuniary sanction depends on the seriousness of the offence, the degree of responsibility of the company, the activity carried out to eliminate or mitigate the consequences of the offence or to prevent the commission of other offences. In determining the quantum of the sanction, the judge also takes into account the economic and financial conditions of the company;
2. **Disqualification sanction:** it can be applied in addition to the pecuniary sanctions but only if expressly provided for for the offence for which it is being prosecuted and only if at least one of the following conditions is met:
  - the company has made a significant profit from the offence and the offence was committed by a senior person, or by a subordinate person, but only when the offence was made possible by serious organisational shortcomings;
  - in case of repetition of the offences.

The disqualification sanctions provided for by the Decree are:

- temporary or permanent disqualification from carrying out the activity;
- the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- the prohibition of contracting with the Public Administration, except to obtain the performance of a public service;
- exclusion from benefits, financing, contributions or subsidies and the possible revocation of those already granted;
- the temporary or permanent prohibition of advertising goods or services.

Exceptionally applied with definitive effects, the disqualification sanctions are usually temporary, in an interval ranging from three months to one year, and concern the specific activity to which the entity's offence refers. They may also be applied as a precautionary measure, before the sentence is passed, at the request of the Public Prosecutor, if there are serious indications of the entity's liability and there are well-founded and specific elements that make it possible to believe that there is a real danger that offences of the same type will be committed as the one being prosecuted.

3. **Confiscation:** with the conviction sentence is always ordered the confiscation of the price or profit of the crime or of goods or other utilities of equivalent value.
4. **Publication of the sentence:** it consists in the publication of the sentence only once, per extract or in full at the expense of the entity, in one or more newspapers indicated by the judge in the sentence and by posting in the municipality where the entity has its headquarters.

Administrative sanctions against the entity are prescribed within five years from the date of commission of the offence on which the administrative offence is based.

Administrative sanctions against the company are prescribed within five years from the date of commission of the offence on which the administrative offence is based.

The final conviction of the company is entered in the national register of administrative sanctions for crime.

The Decree also regulates the regime of liability of the company in the event of transformation, merger, demerger and transfer of business.

In the case of transformation of the company, liability for offences committed before the date on which the transformation took effect remains unaffected. The new company will therefore be the recipient of the sanctions applicable to the original company for acts committed before the transformation.

In the event of a merger, the company resulting from the merger itself, even by incorporation, is liable for offences for which the companies that took part in the merger were responsible.

In the case of a demerger, the responsibility of the demerged company for offences committed before the date on which the demerger took effect remains unaffected and the entities benefiting from the

demerger are jointly and severally obliged to pay the pecuniary sanctions imposed on the demerged company within the limits of the value of the net assets transferred to each individual company, except in the case of companies to which the branch of activity within which the offence was committed has also been transferred in part; the disqualification sanctions are applied to the company (or companies) in which the branch of activity within which the offence was committed remained or was merged.

In the event of the transfer or contribution of the company in the context of which the offence was committed, except for the benefit of the prior enforcement of the transferor body, the transferee is jointly and severally obliged with the transferor body to pay the pecuniary sanction, within the limits of the value of the transferred company and within the limits of the pecuniary sanctions resulting from the obligatory accounting books or due for offences of which the transferee was in any case aware.

## **2. Lumson S.p.A.: the Company and its system of corporate governance and internal control**

### **2.1. The Company**

Lumson S.p.A. is a company specialized in the production, decoration and marketing of containers for the pharmaceutical and cosmetic industries, as well as dispensing pumps and dispensing systems, as well as the study and research for the acquisition and development of its markets. The Company is headquartered in Italy.

### **2.2. The system of corporate governance**

The Company's corporate governance system is currently structured as follows:

- Board of Directors: it is vested with the broadest powers for the achievement of the Company's objectives and for the ordinary and extraordinary management of the Company, with the sole exception of those acts which, in accordance with the law and the Articles of Association, fall within the exclusive competence of the Shareholders' Meeting;
- Statutory Auditors: the management of the company is controlled by six Statutory Auditors;
- Independent Auditors: the Company is audited by an independent auditor registered with the Ministry of Justice.

The Company's corporate governance system includes the 231 Model and Procedures, aimed not only at preventing the offences envisaged by the Decree, but also at making the control system as efficient as possible.

The essential basis of the 231 Model is the Company Policy adopted by the Company, which formalises the ethical principles and values that inspire the Company in the conduct of its business.

The aforesaid documents are an integral and essential part of the 231 Model and acknowledge the legal relevance and obligatory effectiveness of the ethical principles and standards of conduct described in it, also with a view to preventing corporate offences, and are based on compliance with the regulations in force.

### **2.3. The internal control system**

The internal control system of Lumson S.p.A. is based on the following principles:

- clear identification of the roles, tasks and responsibilities of the persons involved in the implementation of the company's activities (internal or external to the organisation);
- segregation of duties between those who carry out an activity operationally, those who control it, those who authorise it and those who register it (where applicable);
- verifiability and documentability of ex post operations: the relevant activities carried out (especially in the context of sensitive activities) are suitably formalised, with particular reference to the documentation prepared during their implementation. The documentation produced and/or available in paper or electronic form is archived by the Departments/subjects involved;
- identification of preventive controls and ex-post, manual and automatic checks: manual and/or automatic controls are provided for to prevent the commission of offences or to detect ex-post irregularities that could conflict with the purposes of the 231 Model.

The components of the internal control system can be traced back to the following elements:

- system of ethical principles aimed at preventing the crimes provided for by the Decree;
- sufficiently formalised and clear organisational system;



- system of authorisation and signature powers consistent with the defined organisational and management responsibilities;
- management control system capable of providing timely notification of the existence and occurrence of critical situations;
- system of communication and training of personnel concerning the elements of the 231 Model;
- appropriate disciplinary system to sanction the violation of the rules of the 231 Model;
- system of operating procedures, whether manual or computerised, aimed at regulating activities in company areas at risk with the appropriate control measures;
- information system for carrying out operational or control activities in the context of or in support of sensitive activities.

With reference to the system of ethical principles, the communication and training system and the disciplinary system, reference is made to the Company Policy, as well as to the provisions of paragraphs 6 and 7 of this General Section.

The Company's organisational system is defined through the preparation of a company organisational chart and the issue of delegations of functions and organisational provisions (service, job description, internal organisational directives), which provide a clear definition of the functions and responsibilities assigned to each local organisational unit.

The authorisation and decision-making system translates into an articulated and coherent system of delegation of functions and powers of attorney of the Company, based on the following principles:

- the proxies combine each management power with the relative responsibility and an adequate position in the organisation chart, and are updated as a result of organisational changes;
- each delegation defines and describes in a specific and unambiguous manner the management powers of the delegate and the person to whom the delegate reports hierarchically/functionally;
- the management powers assigned with the proxies and their implementation are consistent with the company's objectives;

- the delegate must have spending powers appropriate to the functions assigned to him;
- the powers of attorney are granted exclusively to persons with internal functional delegation or specific assignment and provide for the extension of the powers of representation and, if necessary, the spending limits.

#### **2.4. Management of financial resources**

Article 6, paragraph 2, letter c) of the Decree also explicitly states that the 231 Model must "identify methods of managing financial resources that are suitable for preventing the commission of offences".

For this purpose, the management of financial resources is defined on the basis of principles of a reasonable segregation of functions, such as to ensure that all disbursements are required, carried out and controlled by independent functions or subjects as distinct as possible, which, moreover, are not assigned other responsibilities such as to determine potential conflicts of interest.

Furthermore, the Company has adopted Procedures that allow it to regulate sensitive activities and therefore to guide and guarantee the implementation and implementation of the control measures provided for by the Model. In particular, the Procedures guarantee the application of the following principles:

- clear formalization of roles, responsibilities, methods and timing of implementation of operational activities and control disciplined;
- representation and regulation of the separation of duties between the person who takes the decision (decisional impulse), the person who authorises its implementation, the person who carries out the activities and the person to whom the control is entrusted;
- traceability and formalization of each relevant activity of the process subject to the procedure in order to reconstruct a posteriori what has been achieved and to have evidence of the principles and control activities applied;
- adequate level of filing of relevant documentation.

In order to safeguard the company's documentary and information assets, adequate security measures are also envisaged to protect against the risk of loss and/or alteration of documents relating to sensitive activities or unwanted access to data/documents.

**3. Methodology for the preparing the 231 Model; modifications and updating of the 231 Model**

The Company 231 Model was also drawn up on the basis of the "Guidelines" of Confindustria, in the version of March 2008 and updated in March 2014, taking into account the structure and the activity actually carried out by the Company, the nature and size of its organization.

The Company proceeded to a preliminary analysis of its business context and then to an analysis of the areas of activity that present potential risk profiles in relation to the commission of the offences indicated in the Decree. In particular, the following were analysed: the history of the Company, the corporate context, the market to which it belongs, the corporate organisational chart, the existing system of corporate governance, the system of proxies and proxies, the existing legal relations with third parties, the corporate operating reality, the practices and procedures formalised and disseminated within the Company for the performance of operations.

For the purposes of preparing this document, in accordance with the provisions of the Decree, with the Confindustria Guidelines and with the indications that can be inferred from jurisprudence to date, the Company has therefore proceeded:

- the identification of the processes, sub-processes or company activities in which it is possible that the predicate crimes indicated in the Decree are committed, through interviews with the heads of the company functions;
- the self-assessment of the risks (so-called risk self assessment) of the commission of offences and of the internal control system suitable for preventing unlawful behaviour;
- the identification of adequate control measures, already in existence or to be implemented in the operating procedures and company practices, necessary for the prevention or mitigation of the risk of committing the offences referred to in the Decree;



- analysis of its system of delegations and powers and allocation of responsibilities.

By resolution of the Board of Directors of 27 November 2015, the Company adopted its own 231 Model, which was subsequently updated by resolution of the Board of Directors of 20 December 2018 and subsequently by resolution of the Board of Directors on 24 April 2020.

The 231 Model must always be promptly amended or supplemented, exclusively by resolution of the Board of Directors, in the event that violations or circumvention of the provisions contained in it have been found, which have demonstrated its ineffectiveness in preventing crimes.

In addition, the 231 Model may be updated directly by the Chief Financial Officer, subject to the opinion of the Supervisory Board, if significant changes have occurred in the relevant legislation (e.g. introduction of new alleged offences into the Decree), as well as in the organisation or activity of the Company.

Changes to the Procedures are made by the Heads of the Functions concerned.

#### **4. Recipients of the 231 Model and discipline of relations with third parties**

The 231 Model applies:

- to the Directors and Statutory Auditors of the Company;
- to the Employees of the Company;
- to those who, in any case, operate on behalf of the Company (e.g. by contract, such as consultants, or by specific power of attorney, such as legal counsel); such persons are bound to comply with the 231 Model through specific contractual clauses.

Furthermore, any contract entered into by the Company with suppliers of goods or services must provide, for the supplier, a commitment or, in the event that the supplier is a legal person, a guarantee that its directors and employees will commit themselves:

- to comply with the applicable legislation and not to commit crimes;

- to comply with the principles of the Company Policy (which will be brought to the attention of the supplier in the manner deemed most appropriate by the Company, for example, by publication on its website);
- to comply with any requests for information from the Supervisory Board of the Company itself,

as well as the right of the Company to proceed to the application of forms of protection (e.g., termination of the contract, application of penalties, etc.), when a violation of said commitments and guarantees is detected.

## **5. Suoervisory Board**

### **5.1. Functions**

In compliance with the Decree, the Company entrusts its Supervisory Board with the task of constantly monitoring:

- the observance of the 231 Model by the subjects to whom the 231 Model applies, as identified in the previous paragraph, and the implementation of the provisions of the 231 Model itself in the performance of the Company's activities;
- on the effectiveness of the 231 Model in preventing the commission of the offences referred to in the Decree.

In addition, it is the duty of the Supervisory Board to promote and/or propose any updates to the 231 Model.

### **5.2. Requirements and composition of the Supervisory Board**

The jurisprudence and best practices on the subject of Legislative Decree 231/2001 have identified as indispensable the following requirements of the Supervisory Board:

- **autonomy and independence:** the concepts of autonomy and independence do not have a valid definition in the absolute sense, but must be declined and framed within the operational complex in which they are to be applied. Since the Supervisory Board has the task of verifying compliance, in company operations, with the control measures applied, its position within the

body must guarantee its independence from any form of interference and conditioning by any member of the body and, in particular, by the operational top management, especially considering that the function exercised is also expressed in the supervision of the activity of persons in a top position. Therefore, the Supervisory Board is responsible, in the performance of its functions, only to the Board of Directors.

Moreover, in order to better guarantee the autonomy of the Supervisory Board, the Board of Directors makes available to it company resources of a number and skills proportionate to the tasks assigned to it, and approves, in the context of the formation of the company budget, an adequate supply of financial resources, proposed by the Supervisory Board, which the latter may use for any need necessary for the proper performance of the tasks (e.g., specialist advice, travel, etc..).

The autonomy and independence of the individual member of the Supervisory Board must be determined on the basis of the function performed and the tasks attributed to it, identifying from whom and from what this must be autonomous and independent to be able to perform these tasks. Consequently, each member must not hold decision-making, operational or management roles such as to compromise the autonomy and independence of the entire Supervisory Board. In any case, the requirements of autonomy and independence presuppose that the members are not in a position, not even potential, of personal conflict of interest with the Company.

Furthermore, the members of the Supervisory Board must not:

- holding operational positions within the Company;
  - be a spouse, relative or similar within the fourth degree of the Company's directors;
  - be in any other situation of actual or potential conflict of interest;
- **professionalism:** the Supervisory Board must possess, within it, technical and professional skills appropriate to the functions it is called upon to perform. Therefore, it is necessary that within the Supervisory Board there are persons with adequate professionalism in economic, legal and

analysis, control and management of corporate risks. In particular, the Supervisory Board must possess the specialist technical skills necessary to carry out control and consultancy activities.

In order to ensure the professional skills that are useful or necessary for the activity of the Supervisory Board and to guarantee the professionalism of the Body (as well as, as already mentioned, its autonomy), the Supervisory Board is assigned a specific budget of expenditure available, aimed at the possibility of acquiring outside the body, when necessary, additional skills to its own. In this way, the Supervisory Board can, also by availing itself of external professionals, equip itself with resources competent, for example, in legal matters, company organisation, accounting, internal controls, finance and safety in the workplace, etc.;

- **continuity of action:** the Supervisory Board carries out its activities continuously.

Continuity of action should not be understood as "incessant operativeness", since such an interpretation would necessarily require a Supervisory Board exclusively within the body, when, on the contrary, such a circumstance would lead to a decrease in the indispensable autonomy that must characterise the Supervisory Board itself. Continuity of action means that the activity of the SB must not be limited to periodic meetings of its members, but must be organised on the basis of an activity plan and the constant conduct of monitoring and analysis of the entity's system of preventive controls.

- In compliance with the above principles, and taking into account Lumson's structure and operations, the Supervisory Board of the Company itself is made up of 3 members, who are not members of the Company's staff, on a collective basis.

### **5.3. Eligibility requirements for members of the Supervisory Board**

The role of member of the Supervisory Board cannot be entrusted to a person who is:

- investigated or convicted, even with a sentence that is not yet final or with a conditionally suspended sentence, except for the effects of rehabilitation:
  - for one or more of the offences provided for by Legislative Decree 231/2001;
  - for any non-culpable crime;

- banned, incapacitated, bankrupt or sentenced, even with a sentence that is not yet final, to a penalty involving disqualification, even temporary, from public office or the inability to exercise managerial positions;
- submitted or has been submitted to prevention measures pursuant to Legislative Decree no. 159 of 6 September 2011 ("Anti-mafia laws and prevention measures, as well as new provisions on anti-mafia documentation, pursuant to articles 1 and 2 of Law no. 136 of 13 August 2010");
- subject to accessory administrative sanctions as per art. 187-quater of Legislative Decree no. 58 of 24 February 1998.

#### **5.4. Appointment, revocation, replacement, forfeiture and withdrawal**

The Board of Directors appoints the Supervisory Board, giving reasons for the measure concerning the choice of each member, after having verified the existence of the requirements set out in the preceding paragraphs, basing this decision not only on the curricula but also on the official and specific statements collected directly from the candidates. In addition, the Board of Directors receives from each candidate a declaration certifying the absence of the reasons for ineligibility referred to in the previous paragraph.

After the formal acceptance of the persons appointed, the appointment is communicated to all levels of the company by means of an internal communication.

The Supervisory Board has its own Rules of Operation, approves their contents and submits them to the Board of Directors.

The Supervisory Board remains in office for 3 years. The members of the SB may be re-elected at the end of their term of office.

Withdrawal from the office of member of the SB can only take place by resolution of the Board of Directors for one of the following reasons:

- the loss of the requirements referred to in the previous paragraphs;
- failure to comply with the obligations inherent in the task entrusted to it;
- lack of good faith and diligence in the performance of their duties;



- failure to cooperate with the other members of the Supervisory Board;
- the unjustified absence of more than two meetings of the SB.

Each member of the Supervisory Board is required to notify the Board of Directors, through the Chairman of the Supervisory Board, of the loss of the requirements referred to in the previous paragraphs.

The Board of Directors revokes the appointment of the member of the SB who is no longer suitable and, after adequate reasons, immediately replaces him/ her.

A cause of forfeiture of office, before the expiry of the term provided for, is the inability or impossibility to exercise the office.

Each member of the SB may withdraw at any time from the office, in the manner that will be established in the rules of the Body itself.

In the event of forfeiture or withdrawal by one of the members of the SB, the Board of Directors shall promptly replace the member who has become unsuitable.

#### **5.5. Activities and powers**

The Supervisory Board meets at least three times a year and whenever one of its members has asked the Chairman to convene it, justifying the need to convene it. It may also delegate specific functions to the Chairman. Minutes are taken of each meeting of the Supervisory Board.

In order to carry out the tasks assigned to it, the Supervisory Board is vested with all the powers of initiative and control over all company activities and personnel levels and reports exclusively to the Board of Directors, to which it reports through its Chairman.

The tasks and powers of the SB and its members may not be assigned by any other corporate body or structure, it being understood that the Board of Directors may verify the consistency between the actual activity carried out by the Body and the mandate assigned to it. Furthermore, the SB, except for prevailing legal provisions, has free access - without the need for any prior consent - to all the Functions

and Bodies of the Company, in order to obtain any information or data deemed necessary for the performance of its duties.

The Supervisory Board carries out its functions in coordination with the other bodies or control functions existing in the Company. Furthermore, the Supervisory Board coordinates with the company functions involved from time to time in all aspects relating to the implementation of the Procedures. The SB may also avail itself of the assistance and support of employees and external consultants, in particular for problems that require the help of specialist skills.

The Supervisory Board organises its activities on the basis of an annual action plan, through which the initiatives to be undertaken to assess the effectiveness and effectiveness of the 231 Model are planned. This plan is submitted to the Board of Directors.

The Supervisory Board determines its annual budget and submits it to the Board of Directors for approval.

In supervising the effective implementation of the 231 Model, the Supervisory Board is endowed with powers and duties which it exercises in compliance with the law and with the individual rights of workers and interested parties, as follows:

- carry out inspection activities, also through other parties (e.g. their own consultants);
- access all documentation or information concerning the Company's activities, which may be requested from all Company personnel, as well as from Directors, Statutory Auditors and suppliers of goods and services of the same;
- report to the Board of Directors serious and urgent events, as well as any events that make it necessary to amend or update the 231 Model;
- propose to the person with disciplinary power the adoption of sanctions linked to the violation of the 231 Model, as per paragraph 6;
- coordinate with the HR Function, to define the training programmes relating to Legislative Decree 231/2001 and the 231 Model, referred to in paragraph 7;

- draw up, every six months, a written report to the Board of Directors, with the following minimum content:
  - summary of the activities, controls carried out by the Supervisory Board during the period and their results;
  - any discrepancies between the Procedures and the 231 Model;
  - reports received on possible violations of the 231 Model and results of the checks concerning the aforementioned reports, as well as on facts that may constitute crimes;
  - disciplinary procedures activated on the proposal of the SB and any sanctions applied;
  - general evaluation of the 231 Model and its effective functioning, with any proposals for additions and improvements;
  - any changes to the regulatory framework of reference;
  - reporting of any expenses incurred;
- report to the Statutory Auditors, at least once a year, on the application of the 231 Model, its functioning, updating and the relevant facts or events found. In particular, the SB:
  - notifies the Statutory Auditors of any shortcomings found with regard to the organisational structure and the effectiveness and functioning of the Procedures;
  - reports on violations of the 231 Model and on facts that may constitute crimes.

The Board of Directors, the Chairman and the Managing Director have the right to call a meeting of the Supervisory Board at any time. Likewise, the SB has, in turn, the right to request, through the Functions or the competent persons, the convocation of the aforesaid corporate bodies for urgent reasons. Meetings with the bodies to which the SB refers must be recorded in minutes and a copy of the minutes must be kept by the SB and the bodies involved from time to time.

#### **5.6. Information flows to the Supervisory Board**

- The SB must promptly obtain, by way of example but not limited to, the following information:



- the criticalities, anomalies or atypical features found by the company functions in the implementation of the 231 Model;
- unlawful conduct relevant under Legislative Decree 231/2001;
- measures and/or information from the judicial police, or any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, for offences referred to in the Decree committed within the scope of the Company's activities;
- internal and external communications concerning any type of offence that may be linked to the offence referred to in the Decree (e.g. disciplinary measures taken/implemented against employees);
- requests for legal assistance made by employees in the event of initiation of legal proceedings for offences referred to in the Decree;
- information relating to changes in the organisational structure or any extraordinary operations (e.g. demergers, transformations, mergers, etc.);
- updates to the organisational system and the system of proxies and proxies (including those relating to the system of powers in relation to health and safety in the workplace and the environment);
- any communications from the Independent Auditors concerning aspects that may indicate deficiencies in the internal control system, censurable facts and observations on the Company's financial statements;
- copy of the minutes of the meetings of the Board of Directors and of the Statutory Auditors.

This information must be provided to the SB by the Heads of the corporate functions according to their area of competence.

All company personnel, both with reference to senior and subordinate persons, as well as external recipients of this document are obliged to report cases of commission of crimes, possible violations of the 231 Model, as well as any episode of deviation from the principles of conduct provided for by the

231 Model and the Code of Ethics. The following channels of communication with the Supervisory Board, in compliance with recent regulations on whistleblowing, guarantee the anonymity and protection of the reporter also from any retaliation. Furthermore, the Company monitors that the career development of any whistleblowers is not subject to discriminatory treatment and sanctions at a disciplinary level based on the seriousness of the facts - and in any case in the light of the criteria set out in the "Disciplinary System" section of this 231 Model - whistleblowers who intentionally or with gross negligence report facts that later proved to be unfounded will be punished. All recipients of the 231 Model must communicate directly with the Supervisory Board, to report any violations of the 231 Model through the dedicated e-mail address:

**SB@lumson.it**

or via internal reserved for:

Supervisory Board

**Lumson S.p.A.**

Via Tesino, 62/64,

26010 - Capergnanica (CR)

Reports may also be anonymous and must describe in detail the facts and persons subject to the report. The Supervisory Board may propose to the Board of Directors further types of information that the managers involved in the management of sensitive activities must transmit together with the frequency and manner in which such communications are forwarded to the Supervisory Board itself, including through the definition of a specific operating procedure and/or the integration of existing procedures.

The reports received and the documentation managed by the SB in general are kept by the SB itself in a special archive, in paper or electronic form, for the entire duration of the Company. Access to this archive is granted to members of the Board of Directors and the Board of Statutory Auditors, as well as to persons authorised from time to time by the Supervisory Board.

## **6. Disciplinary system**

### **6.1. General principles**

The Decree provides for the establishment of a "*disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model*" both for persons in top positions and for persons subject to the direction and supervision of others.

The existence of a system of sanctions applicable in the event of failure to comply with the rules of conduct, prescriptions and internal procedures provided for in the 231 Model is, in fact, essential to ensure the effectiveness of the 231 Model itself.

The application of the sanctions in question must remain completely independent of the conduct and outcome of any criminal or administrative proceedings initiated by the judicial or administrative authority, in the event that the conduct to be censured also constitutes a type of crime relevant under the Decree or a type of criminal or administrative crime relevant under the legislation on the protection of health and safety at work. In fact, the rules imposed by the 231 Model are adopted by the Company in full autonomy, regardless of whether any conduct may constitute a criminal or administrative offence and whether the judicial or administrative authority intends to prosecute such an offence.

The verification of the adequacy of the disciplinary system, the constant monitoring of any procedures for the imposition of sanctions on employees, as well as interventions with external subjects, are entrusted to the Supervisory Board, which also reports any infringements of which it becomes aware in the performance of its functions.

### **6.2. Violations of the 231 Model**

Behaviours constitute violations of the 231 Model:

- that integrate the types of offences contemplated in the Decree;
- that, even though they do not constitute one of the types of offences contemplated in the Decree, they are unambiguously aimed at committing them;
- which do not comply with the Procedures referred to in the 231 Model and the Company Policy;

- which do not comply with the provisions of the 231 Model or referred to by the 231 Model and, in particular, which do not comply with the control measures in the Special Section and the Procedures referred to by the 231 Model itself;
- not collaborative with the SB, consisting, by way of example and not limited to, in the refusal to provide the information or documentation requested, in the failure to comply with the general and specific directives addressed by the SB in order to obtain the information deemed necessary for the performance of its duties, in the failure to participate without justified reason in the inspections planned by the SB, in the failure to attend training meetings;
- which constitute a violation of the measures for the protection of the person who reports to the Supervisory Board a violation or conduct that may constitute an offence;
- of those who intentionally or grossly negligently report to the SB, a violation or conduct that may constitute an offence, which prove to be unfounded.

The seriousness of violations of the 231 Model will be assessed on the basis of the following circumstances:

- the presence and intensity of the intentional element;
- the presence and intensity of negligent, imprudent, imperishable conduct;
- the extent of the danger and/or consequences of the violation for the persons to whom the regulations on the protection of health and safety in the workplace are addressed, as well as for the Company;
- the predictability of the consequences;
- the timing and methods of the violation;
- the circumstances in which the violation took place;
- recidivism, consisting in the repeated imposition of disciplinary sanctions for violations of the 231 Model as well as in the repetition of disciplinarily significant behaviours, evaluated both in their episodic nature and overall (even if not sanctioned).

### 6.3. Measures against employees

Violation of the individual rules of conduct referred to in this 231 Model by employees subject to the National Collective Labour Agreement(s) applied by the Company constitutes a disciplinary offence.

Any type of violation of the rules of conduct contained in the 231 Model authorizes the SB to request the competent corporate function to initiate the disciplinary complaint procedure and the possible imposition of one of the sanctions listed below, determined on the basis of the seriousness of the violation committed in the light of the criteria indicated in paragraph 6.2 and of the conduct before (e.g., any previous violations committed) and after the fact (e.g., notification to the SB of the irregularity) by the author of the violation.

The disciplinary measures that can be imposed on the said workers - in compliance with the procedures provided for by art. 7, paragraphs 2 and 3, of Law no. 300 of 30 May 1970 (Workers' Statute) and any special regulations that may be applicable, as well as by the CCNL(s) applied - are those provided for by the following system of sanctions:

- verbal recall;
- written warning;
- a fine not exceeding three hours' pay;
- suspension from service and pay for a period not exceeding 3 days;
- dismissal for just cause.

In any case, the competent company function will always keep the SB informed of the sanctions imposed and/or violations ascertained.

In particular, with reference to violations of the 231 Model carried out by the worker, it is envisaged that:

- an employee who violates the Procedures provided for by the 231 Model or adopts, in the performance of activities in sensitive activities, a conduct in violation of the prescriptions of the 231 Model itself, provided that such conduct does not result in the application of measures

provided for by the Decree, incurs measures of verbal warning or written warning according to the seriousness of the violation;

- a worker who adopts a recidivist behaviour in any of the infractions that provide for verbal warning or written warning, as per the previous point, more than twice in a period of two years, or who repeatedly violates the Procedures provided for by the 231 Model or who repeatedly adopts, in the performance of activities in sensitive activities, behaviour in violation of the prescriptions of the 231 Model itself, provided that such conduct does not result in the application of measures provided for by the Decree, shall be liable to a fine;
- the employee who:
  - in violating the Procedures provided for by the 231 Model or adopting, in the performance of activities in Sensitive Activities, conduct in violation of the provisions of the 231 Model, causes damage to the Company or exposes it to an objective situation of danger, provided that such conduct is not in any case unambiguously directed towards the commission of an offence or does not lead to the application of measures provided for by the Decree;
  - adopts a recidivist conduct in any of the failures that provide for the fine referred to in the preceding point, more than twice over a period of two years;
  - violates the measures for the protection of the person who reports to the SB a violation or conduct that may constitute a crime;
  - intentionally or grossly negligently reports to the SB, a violation or conduct that may constitute an offence, which proves to be unfounded;
- a employee who adopts a behaviour in violation of the prescriptions of the 231 Model is dismissed for just cause pursuant to art. 2119 of the Italian Civil Code, because he commits a serious infringement of discipline and/or diligence at work, which causes serious moral or material damage to the company:



- recidivism in any of the failures that provide for the suspension referred to in the preceding point;
  - which does not comply with the provisions of the 231 Model and is unambiguously aimed at committing an offence sanctioned by the Decree;
  - such as to determine the concrete application to the Company of the measures provided for by the Decree.
- In addition, with specific reference to violations of the provisions of the 231 Model provided for in relation to the protection of health and safety at work in compliance with the provisions of the Circular of the Ministry of Labour of 11 July 2011, no. 15816 concerning "Model of organization and management pursuant to art. 30, Legislative Decree 81/2008":
- a written warning is issued if the employee does not comply with the 231 Model, in the event that the violation leads to a situation of possible danger to the physical integrity of one or more persons, including the perpetrator of the violation, and provided that one of the hypotheses provided for in the following points is not integrated;
  - a fine is imposed on an employee who adopts a recidivist conduct in any of the failures that provide for the written warning referred to in the preceding point more than twice in a period of two years or who does not comply with the 231 Model, in the event that the violation leads to an injury to the physical integrity of one or more persons, including the perpetrator of the violation, and provided that one of the hypotheses provided for in the following points is not integrated;
- an employee who has been suspended from service and pay for a period not exceeding three days shall be liable to disciplinary action:
- does not comply with the 231 Model, in the event that the violation causes an injury, qualifying as serious pursuant to Article 583, paragraph 1 of the Criminal Code, to the physical integrity of one or more persons, including the perpetrator of the infringement and provided that one of the hypotheses provided for in the next point is not integrated;

- adopts a recidivist conduct in any of the failures that provide for the provision of the fine, as specified in the preceding point, more than twice over a period of two years;
- the employee who adopts a recidivist conduct in any of the failures that provide for the suspension of service and remuneration, as specified in the preceding point, more than twice over a period of two years, is subject to disciplinary dismissal with the right to notice; the employee who does not comply with the 231 Model is subject to dismissal for just cause without notice, in the event that the violation causes an injury, qualifying as very serious as per Article 583, paragraph 2 of the Criminal Code, to physical integrity or the death of one or more subjects, including the author of the perpetrator of the crime, or the death of one or more subjects, including the perpetrator of the crime, is subject to disciplinary dismissal for two years; the employee who does not comply with the 231 Model is subject to dismissal for just cause without notice, in the event that the violation causes an injury, qualifying as very serious as per Article 583, paragraph 2 of the Criminal Code, to physical integrity or the death of one or more subjects, including the author of the crime..

It is understood that the provisions of the 231 Model cannot be interpreted in such a way as to constitute a derogation from the provisions on penalties for unjustified dismissals, as set out in Article 18 of Law 300/1970 as amended by Law 92 of 28 June 2012 and Legislative Decree 23 of 4 March 2015.

#### **6.4. Violations of the 231 Model by managers and related measures**

With regard to violations of the individual rules set out in this 231 Model by Company employees with executive status, these also constitute a disciplinary offence.

Any type of violation of the rules of conduct contained in the 231 Model authorizes the Supervisory Board to request the President to impose one of the following sanctions, determined on the basis of the seriousness of the violation committed in the light of the criteria indicated in paragraph 6.2 and of the conduct adopted before (e.g., any previous violations committed) and after the fact (e.g., notification to the Supervisory Board of the irregularity) by the author of the violation.

The disciplinary measures that can be imposed on managers - in compliance with the procedures set out in art. 7, paragraphs 2 and 3, of Law no. 300 of 30 May 1970 (Workers' Statute), as well as in the



CCNL(s) applied and any special regulations applicable - are those set out in the following system of sanctions:

- reprimand
- written reprimand;
- fine;
- disciplinary suspension from work and pay for a maximum period of 10 days;
- dismissal for justified subjective reason pursuant to Article 2118 of the Italian Civil Code;
- dismissal for just cause pursuant to Article 2119 of the Italian Civil Code.
- In any case, the competent company department will always keep the SB informed of the sanctions imposed and/or violations ascertained.
- In particular, with reference to violations of the 231 Model committed by the Company's managers, it is envisaged that:
  - in the event of a minor violation of one or more procedural or behavioural rules set out in the 231 Model, the manager shall receive a verbal or written reprimand (consisting of a reminder of compliance with the 231 Model) or a fine;
  - in the event of a non-serious but repeated violation of one or more procedural or behavioural rules set out in the 231 Model, the manager shall be subject to disciplinary suspension from work and remuneration;
  - in the event of a serious violation of one or more procedural or behavioural rules set out in the 231 Model such as to constitute a significant breach, or in the event of a recidivism in any of the failures that provide for the measure of disciplinary suspension at least twice in the space of two years, the manager shall incur in the measure of dismissal justified subjective reason pursuant to Article 2118 of the Italian Civil Code;
  - where the violation of one or more procedural or behavioural rules provided for in the 231 Model is so serious as to irreparably damage the relationship of trust, not allowing the

continuation, even temporarily, of the employment relationship, the manager shall be dismissed for just cause pursuant to art. 2119 of the Italian Civil Code.

- Moreover, for the Company's workers who qualify as managers, it constitutes a serious violation of the provisions of the 231 Model:
- failure to comply with the obligation to manage or supervise employees with regard to the correct and effective application of the 231 Model itself;
- failure to comply with the obligation to manage and supervise other workers who, although not linked to the Company by a bond of subordination (for example, self-employed workers, consultants, collaborators, etc.), are nevertheless subject to the management and supervision of the manager pursuant to Article 5, paragraph 1, letter b) of Legislative Decree 231/2001, without prejudice to the qualification of the contract with these workers.

#### **6.5. Measures against members of the Management Body and Statutory Auditors**

- In the event of a violation of the 231 Model by one or more members of the Executive Body of the Company, the SB will inform the entire Board of Directors and the Statutory Auditors who will take the appropriate measures consistent with the seriousness of the violation committed, in the light of the criteria indicated in paragraph 6.2 and in accordance with the powers provided for by law and/or the Articles of Association (statements in the minutes of the meetings, request to convene or convene the Shareholders' Meeting with appropriate measures on the agenda for the persons responsible for the violation, etc.).
- The disciplinary measures that may be imposed on one or more members of the Management Body, subject to a resolution of the Board of Directors to be adopted with the abstention of the person concerned and, where provided for by law and/or the Articles of Association, by resolution of the Shareholders' Meeting, are those provided for by the following system of sanctions:
  - written warning;
  - temporary suspension from office;

- removal from office.

In particular, with reference to violations of the 231 Model committed by one or more members of the Executive Body of the Company, it is envisaged that:

- in the event of a minor violation of one or more procedural or behavioural rules set out in the 231 Model, the member of the Management Body shall incur a written warning consisting of a warning to comply with the 231 Model, which is a necessary condition for maintaining the relationship of trust with the Company;
- in the event of a serious violation of one or more procedural or behavioural rules set out in the 231 Model, the member of the Management Body shall be temporarily suspended from office;
- in the event of a serious violation of one or more of the procedural or behavioural rules set out in the 231 Model such as to irreparably damage the relationship of trust, the member of the Management Body shall be removed from office.

Furthermore, for the members of the Executive Body of the Company, a violation of the 231 Model will also be punishable if they violate the obligation to manage or supervise their subordinates with regard to the correct and effective application of the provisions of the 231 Model.

In the event of a violation of the 231 Model by the entire Executive Body of the Company, the Supervisory Board will inform the Statutory Auditors so that they can call the Shareholders' Meeting without delay for the appropriate measures.

In the event of a breach by the Statutory Auditors, relating to the function of controlling the adequacy of the organisational, administrative and accounting structure adopted by the Company and its concrete functioning, as required by law, the SB will inform the Management Body which will take the appropriate measures consistent with the seriousness of the breach and in accordance with the powers provided for by law and/or the Articles of Association (statements in the minutes of the meetings, request to convene or convene the Shareholders' Meeting with the agenda containing appropriate measures against the persons responsible for the breach, etc.).

#### **6.6. Measures against SB' members and third parties**

For measures against members of the SB, please refer to the regulations governing their removal from office (paragraph 5.4).

For measures against third parties, please refer to the rules governing relations with them (paragraph 4).

#### **7. Communication of the 231 Model and training of the recipients**

The external communication of the 231 Model is handled by the Human Resources function and is carried out through the means deemed most appropriate (e.g., the Company's website).

The training relating to the 231 Model and the reference regulations is operationally entrusted to the Human Resources function, which for this purpose coordinates with the Supervisory Board.

The Company formalizes and implements specific training plans, with the aim of ensuring effective knowledge of the Decree, the Company Policy and the 231 Model; the contents of the training are differentiated according to whether it is addressed to employees in their entirety, employees who operate in specific areas of risk, Directors, etc.

Participation in training is compulsory and the presence of participants is tracked.

Training may also take place through the use of IT tools (e.g., in "e-learning" mode) and is carried out with the support of experts from the relevant legislation.

#### **8. Introduction to the Special Section**

As already mentioned in paragraph 3, pursuant to the provisions of Article 6, paragraph 1, letter a) of the Decree, the Company has identified sensitive activities (Control and Risk Self Assessment).

The Company has consequently identified and effectively implemented adequate controls in the control system in order to make it suitable for reducing the risk of offences being committed.

The Protocols contain the following information:

- Sensitive activities with reference to each of the categories of crime identified as relevant for the Company;
- for each sensitive activity, the control measures in place, aimed at or in any case suitable for reducing the risk of committing the alleged offences. These controls are contained and implemented in the Procedures and other components of the internal control system.

#### **9. Criminal offences relevant to the Company**

- In consideration of the structure and activities carried out by the Company, through the activity of Control and Risk Self Assessment, the Company itself has identified the following categories of alleged offences as significant:
  - offences against the Public Administration (articles 24 and 25);
  - information offences and unlawful processing of data (art. 24-bis);
  - organised crime offences (art. 24-ter);
  - forgery of money, public credit cards, revenue stamps and identification instruments or signs (Article 25-bis);
  - crimes against industry and commerce (Article 25-bis.1);
  - corporate crimes, including the crime of corruption between private individuals (art. 25-ter);
  - crimes against the individual (art. 25-quinquies);
  - culpable homicide and serious or very serious culpable injuries committed in violation of the regulations on the protection of health and safety at work (art. 25-septies);
  - receiving stolen goods, money laundering and use of money, goods or benefits of illicit origin, as well as self-laundering (art. 25-octies);
  - offences relating to the violation of copyright (Article 25-novies);

- inducement not to make statements or to make false statements to the judicial authorities (art. 25-decies);
- environmental offences (Article 25-undecies);
- employment of illegally staying third-country nationals (Article 25-duodecies);
- tax offences (art. 25- quinquiesdecies).

#### **10. General control measures**

In the management of all sensitive activities, in addition to the provisions of the Company Policy, the following control measures are applied:

- it is forbidden to behave:
  - such as to integrate the types of offences considered above;
  - which, although they are such that they do not in themselves constitute a type of crime included among those considered above, may potentially become so;
  - in any case not in line with or not in conformity with the principles and prescriptions contained in the 231 Model and in the Company Policy;
- the management of sensitive activities must take place exclusively by the competent company functions;
- the employees of the Company must scrupulously comply with, and respect, any limits provided for in the organisational proxies or powers of attorney conferred by the Company itself;
- the Company's employees are required to comply with the company procedures applicable to sensitive activities, suitably updated and distributed within the organisation.