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ORGANIZATIONAL MANAGEMENT AND CONTROL MODEL

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CHAPTER I - LEGAL FRAMEWORK

Par. 1: General principles of the Legislative Decree no. 231 of June 8, 2001

1.1 Introduction

Legislative Decree no. 231 June 8, 2001 bearing the "*Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, under Art. 11 of Law no. 300, 29 September 2000.*" it introduced for the first time in the Italian legal system the administrative liability of legal persons for crimes committed in the interest or to the advantage of the same, by individuals, individuals who hold positions of representation, administration or management of the entity or of one of its organizational units with financial and functional autonomy, as well as by individuals who exercise, even de facto, the management and control of the same and, finally, by individuals subject to the management or supervision of one of the above-mentioned individuals.

Such liability is, obviously, in addition to that of the individual who materially carried out the act.

1.2 Subjects addressed by the Legislative Decree

In terms of the recipients of the Decree, the law indicates entities provided with legal personality, companies provided with legal personality, companies and associations, including those without legal personality.

This liability arises only when certain types of offenses are committed by individuals linked in various capacities to the entity and only if the unlawful conduct was carried out in the interest or to the advantage of the entity; therefore, not only when the unlawful conduct resulted in an advantage, financial or otherwise, for the entity but also in the event that, even in the absence of such a concrete result, the offence finds reason in the interest of the entity.

1.3 Waiver of liability

Art. 6 of the Decree stipulates that the entity is exempted from liability if it can be proven, prior to the commission of the act, that certain conditions were met, which differ according to the position held by the responsible persons, specifically for:

a) *individuals in senior positions*

The entity must prove:

1. to have adopted and effectively implemented an organization, management and control model appropriate for preventing criminal offenses under the Decree from being committed;
2. that it assigned supervision of the functioning and observance of the models to a body of the entity with autonomous powers of initiative and control;
3. That the individuals who committed the crime did so by fraudulently eluding the organization and management models;
4. that there was no omission or insufficient supervision by the designated body.

The Model has to be essentially based on a system of preventive controls implemented by adopting procedures aimed at planning the formation and implementation of decisions within the specific processes including typical risk factors.

b) *individuals under the direction of others*

The entity must prove:

1. that it has adopted and effectively implemented an organizational, management and control model capable of preventing crimes such as that which has occurred.

In fact, the entity would be held liable if the perpetration of the crime was made possible by the failure to comply with the obligations in management and supervision; a failure that is excluded when the condition stated in no. 1 occurs. L' effectiveness of the model must be ensured through:

- a) the ongoing verification of its proper implementation;
- b) adopting an appropriate penalty system.

To this end, the entity must create an internal Supervisory and Control Body, endowed with autonomous powers to take appropriate action to verify the functioning, implementation and compliance by the recipients of the model.

Liability exists, however, when:

1. the offender has not been identified or is not chargeable;
2. the offense is extinguished by a cause other than amnesty.

Par. 2: Relevant crimes under Legislative Decree 231/2001

Undue receipt of disbursements, fraud against the state, a public body or the European Union or for the purpose of obtaining public disbursements, computer fraud against the state or a public body and fraud in public supplies (art. 24)

- Embezzlement of public disbursements (art. 316-bis of the criminal code).
- Aggravated fraud to obtain public funds (art. 640-bis of the criminal code).
- Aggravated fraud to obtain public funds (art. 640-bis of the criminal code).
- Computer fraud to the detriment of the state or other public entity (art. 640-ter of the criminal code).
- Fraud in public supplies (art. 356 of the criminal code).
- Fraud against the European Agricultural Fund (art. 2. L. 23/12/1986, no. 898).

Cyber crimes and unlawful data processing (art. 24-bis)

- Falsifying an electronic document that is public or has evidentiary effectiveness (art. 491-bis of the criminal code).
- Unauthorized access to a computer or telematic system (art. 615-ter of the criminal code).
- Unauthorized possession and dissemination of access codes to computer or telematic systems (art. 615-quater of the criminal code).
- Dissemination of computer equipment, devices or programs aimed at damaging or interrupting a computer or telematic system (art. 615-quinquies of the criminal code).
- Illegal interception, obstruction or disruption of computer or telematic communications (art. 617-quater of the criminal code).
- Installing equipment designed to intercept, prevent or interrupt computer or telematic communications (art. 617-quinquies of the criminal code).
- Damage to IT information, data and programs (art. 635-bis of the criminal code).
- Damage to IT information, data and programs used by the state or other public body or public utility (art. 635-ter of the criminal code).
- Damage to IT or computer systems (art. 635-quater of the criminal code).
- Damage to IT or computer systems of public utility (art. 635-quinquies of the criminal code).
- IT fraud by the entity providing electronic signature certification services (art. 640-quinquies of the criminal code).

Organized crime offenses (art. 24-ter)

- Mafia-type association including foreigners (art. 416-bis of the criminal code).
- Criminal conspiracy (art. 416 of the criminal code).
- Political-mafia election exchange (art. 416-ter of the criminal code).
- Kidnapping with intent to extort (art. 630 of the criminal code).
- Criminal Association for Illicit Trafficking in Narcotic or Psychotropic Substances (art. 74 Presidential Decree no. 309 of October 9, 1990).
- All crimes committed by taking advantage of the conditions provided by art. 416-bis of the criminal code to facilitate the activity of the associations provided by the same art. (Law 203/91).
- Illegal manufacture, introduction of weapons or war-like weapons or parts thereof, explosives, illegal weapons as well as more common firing weapons excluding those provided by art. 2, paragraph 3, of Law no. 110 of April 18, 1975, into the state, offering for sale, transfer, possession and carrying in a public place or place open to the public (art. 407, Paragraph 2 (a), Number 5), criminal code procedure).

Embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office (art. 25)

- Bribery (art. 317 of the criminal code).
- Taking bribes to perform official duties (art. 318 of the criminal code).
- Corruption involving an act contrary to the duties of office (art. 319 of the criminal code).
- Aggravating circumstances (art. 319-bis of the criminal code).
- Bribery in judicial acts (art. 319-ter of the criminal code).
- Undue inducement to give or promise benefits (art. 319-quater of the criminal code).
- Bribery of a person in charge of a public service (art. 320 of the criminal code).
- Criminal Penalties for the corruptor (art. 321 of the criminal code).
- Incitement to bribery (art. 322 of the criminal code).
- Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of international courts or bodies of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states (art. 322-bis of the criminal code).

- Trafficking in unlawful influence (art. 346-bis of the criminal code).
- Embezzlement (limited to the first paragraph) (art. 314 of the criminal code).
- Embezzlement by profiting from the error of others (art. 316 of the criminal code).
- Office abuse (art. 323 of the criminal code).

Counterfeiting of money, public credit cards and revenue stamps (art. 25-bis)

- Counterfeiting of money, spending and introduction into the state, by concert, of counterfeit money (art. 453 of the criminal code).
- Counterfeiting of currency (art. 454 of the criminal code).
- Spending and introduction into the State, without concert, of counterfeit money (art. 455 of the criminal code).
- Spending of counterfeit money received in good faith (art. 457 of the criminal code).
- Counterfeiting of revenue stamps, introduction into the state, purchase, possession or putting into circulation of counterfeit revenue stamps (art. 459 of the criminal code).
- Counterfeiting watermarked paper in use for the manufacture of public credit cards or revenue stamps (art. 459 of the criminal code).
- Manufacture or possession a watermark or instrument intended for the counterfeiting of coins, revenue stamps or watermarked paper (art. 461 of the criminal code).
- Use of counterfeit or altered revenue stamps (art. 464 of the criminal code).

Crime against industry and commerce (art. 25-bis.1)

- Unlawful competition with threats or violence" (art. 513-bis of the criminal code).
- Obstructed freedom of industry or trade (art. 513 of the criminal code).
- Fraud against national industries (art. 514 of the criminal code).
- Fraud in the exercise of trade (art. 515 of the criminal code).
- Sale of foodstuffs as non-genuine as genuine (art. 516 of the criminal code).
- The sale of industrial products with misleading signs (art. 517 of the criminal code).
- Manufacture and trade of goods made by usurping industrial property rights (art. 517-ter of the criminal code).
- Counterfeiting of geographical indications or designations of agricultural products and food (art. 517-quater of the criminal code).

Corporate crimes (art. 25-ter)

- False corporate communications (art. 2621 of the civil code).
- False corporate communications to the detriment of the company, shareholders or creditors (Art. 2622, paras. 1 and 3, of the civil code).
- False statements in reports or communications of auditing firms (art. 2624 of the civil code).
- Obstruction of control (art. 2625, co. 2, of the civil code).
- Undue return of contributions (art. 2626 of the civil code).
- Illegal distribution of profits and reserves (art. 2627 of the civil code).
- Illegal transactions involving shares or quotas of the company or the parent company (art. 2628 of the civil code).
- Transactions to the detriment of creditors (art. 2629 of the civil code).
- Failure to disclose conflict of interest (art. 2629-bis of the civil code).
- Fictitious capital formation (art. 2632 of the civil code).
- Improper distribution of corporate assets by liquidators (art. 2633 of the civil code).
- Bribery among private individuals (art. 2635 of the civil code).
- Unlawful influence on the shareholders' meeting (art. 2636 of the civil code).
- Market rigging (art. 2637 of the civil code).
- Hindering the exercise of the functions of public supervisory authorities (art. 2638 of the civil code).
- False or omitted statements for the issuance of the preliminary certificate (art. 54 of Legislative Decree 19/2023).

Acts of terrorism or subversion of democratic order (art. 25-quater)

- Associations for the purpose of terrorism including international terrorism or subversion of the democratic order (art. 270-bis of the criminal code).
- Enlistment with the aim of terrorism including international terrorism (art. 270-quater of the criminal code).
- Training in activities with the purpose of terrorism, including international terrorism (art. 270-quinquies of the criminal code).
- Conduct for the purpose of terrorism (art. 270-sexies of the criminal code).
- Attempt for the purpose of terrorism or subversion (art. 280 of the criminal code).
- Act of terrorism with deadly or explosive devices (art. 280-bis of the criminal code).
- Kidnapping for the purpose of terrorism or subversion (art. 289-bis of the criminal code).

- Incitement to commit any of the crimes provided for in Chapters I and II (art. 302 of the criminal code).
- Urgent measures for the protection of democratic order and public safety (art. 1 D.L. 15.12.1979, n. 625, conv. with mod. in l. 06.02.1980, n. 15).
- Art. 2 International Convention for the Suppression of the Financing of Terrorism, New York, 09.12.1999.

Female genital mutilation practices (art. 25-quater.1)

- Female genital mutilation practices (art. 583-bis of the criminal code).

Offences against individuals (art. 25-quinquies)

- Enslavement or maintenance in slavery or servitude (art. 600 of the criminal code).
- Child prostitution (art. 600-bis of the criminal code).
- Child pornography (art. 600-ter of the criminal code).
- Possession of or access to pornographic material (art. 600-quater of the criminal code).
- Virtual pornography (art. 600-quater.1 of the criminal code).
- Tourism initiatives aimed at child prostitution exploitation (art. 600-quinquies of the criminal code).
- Human trafficking (art. 601 of the criminal code).
- Slave buying and selling (art. 602 of the criminal code).
- Illegal intermediation and exploitation of labour (art. 603-bis of the criminal code).
- Juvenile solicitation (art. 609-undecies of the criminal code).

Market abuse (art. 25-sexies)

- Insider dealing and market manipulation (Part V, Title Ibis, Chapter II, Legislative Decree no. 58 of 24.02.1998).

Manslaughter and serious or grievous bodily harm committed in breach of the rules on accident prevention and the protection of hygiene and health at work (art. 25-septies)

- Negligent homicide (art. 589 of the Criminal Code), committed in breach of art. 55(2) of the Legislative Decree implementing the delegation referred to in Law no. 123 of 03.08.2007 on safety in the workplace, for failure to assess or inadequate assessment of risks.
- Negligent personal injury (art. 590(3) of the criminal code) committed in breach of (other) rules on health and safety at work.

Receiving, laundering and using money, goods or benefits of unlawful origin (art. 25-octies)

- Receiving stolen goods (art. 648 of the criminal code).
- Money laundering (art. 648-bis of the criminal code).
- Use of money, goods or benefits of unlawful origin (art. 648-ter of the criminal code).
- Self laundering (Art. 648-ter.1 of the criminal code).

Offences relating to the use of non-cash payment means (art. 25-octies.1)

- Improper use and counterfeiting of non-cash payment instruments (art. 493-ter of the criminal code).
- Possession and distribution of computer equipment, devices or programmes intended to commit offences involving non-cash payment instruments (art. 493-quater of the criminal code).
- Computer fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (art. 640-ter of the criminal code).

Copyright infringement offences (art. 25-novies).

- Placing protected intellectual property, or part thereof, available to the public, in a system of telematic networks, through connections of any kind (art. 171, paragraph 1 lett. a, Law no. 633/1941).
- Offences referred to in the previous point committed on others' works not intended for publication if their honour or reputation is offended (art. 171(3), Law no. 633/1941).
- Abusive Unauthorised duplication, for the purpose of making profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or rental of programs contained in media not marked by the SIAE; preparation of means for removing or circumventing the protection devices of computer programs (art. 171-bis, para. 1, Law no. 633/1941).
- Reproducing, transferring to another medium, distributing, communicating, presenting or demonstrating in public, the contents of a database; extracting or reusing the database; distributing, selling or leasing databases (art. 171-bis, para. 2, L. no. 633/1941).
- Unauthorised duplication, reproduction, transmission or dissemination to the public by any process, in whole or in part, of intellectual works intended for the television, cinema, sale or rental of records, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or

sequences of moving images literary, dramatic, scientific or didactic, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorised dissemination, sale or trade, transfer for any reason or unauthorised importation of more than fifty copies or specimens of works protected by copyright and related rights; entering 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 no. 633 /1941).

- o Failure to inform the Italian Authors' and Publishers' Association (SIAE) of the identification data of media not subject to marking or making false declarations (art. 171-septies, Law no. 633/1941)
- o Fraudulent production, sale, import, promotion, installation, modification, public or private use of equipment or parts of equipment for decoding audiovisual transmissions with conditional access transmitted live broadcasts via air, satellite, cable, in both analogical and digital form (art. 171-octies, Law no. 633/1941).

Leading people not to make statements or to make false statements to legal authorities (art. 25-decies)

- o Leading people to not make statements or to make false statements before legal authorities (art. 377-bis of the criminal code).

Environmental Crimes (art. 25-undecies)

- o Environmental pollution (art. 452-bis of the criminal code).
- o Environmental disaster (art. 452-quater of the criminal code).
- o Negligent crimes against the environment (art. 452-quinquies of the criminal code).
- o Smuggling and abandonment of high-radioactive material (art. 452-sexies of the criminal code).
- o Aggravating circumstances (art. 452-octies of the criminal code).
- o Killing, destruction, capture, taking or possession of specimens of protected wild animal or plant species (art. 727-bis of the criminal code).
- o Destruction or deterioration of habitats within a protected site (art. 733-bis of the criminal code).
- o Discharges of industrial waste water containing hazardous substances; discharges into the soil, subsoil and groundwater; discharges into the sea by ships or aircraft (Art. 137, Legislative Decree no. 152 of 03.04.2006).
- o Managing unauthorised waste (art. 256, Legislative Decree no. 152 of 03.04.2006).
- o Soil, subsoil, surface water or groundwater pollution -Site remediation (art. 257, Legislative Decree no. 152 of 03.04.2006).
- o Breach of disclosure obligations, keeping of mandatory registers and forms (art. 258, Legislative Decree no. 152 of 03.04.2006).
- o Illegal trafficking of waste (art. 259, Legislative Decree no. 152 of 03.04.2006).
- o Organised activities for illicit waste trafficking (art. 260, Legislative Decree no. 152 of 03.04.2006).
- o False information on the nature, composition and chemical and physical characteristics of waste in the preparation of a waste analysis certificate; Computer system for monitoring waste traceability (art. 260-bis, Legislative Decree no. 152 of 03.04.2006).
- o Sanctions (art. 279, Legislative Decree no. 152 of 03.04.2006).
- o Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (art. 1, Art. 2, Art. 3-bis and Art. 6, Law no. 150 of 07.02.1992).
- o Malicious pollution caused by ships (art. 8, Legislative Decree 06.11.2007 no. 202).
- o Unintentional pollution caused by ships (art. 9, Legislative Decree 06.11.2007 no. 202).
- o Cessation and reduction of the use of harmful substances (art. 3, Law no. 549 of 28.12.1993).

Employing citizens of third countries with illegal residence (art. 25-duodecies)

- o Employing third-country nationals with an illegal stay (art. 22, par. 12-bis, Legislative Decree no. 286 of 25.07.1998).
- o Provisions against illegal immigration (art. 12, paras. 3, 3 bis, 3 ter and 5, Legislative Decree no. 286/1998).

Racism and xenophobia (art. 25-terdecies)

- o Promoting and inciting racial, ethnic and religious discrimination (art. 604-bis of the criminal code).

Sports competition fraud, unlawful gaming or betting and gambling via prohibited devices (art. 25-quaterdecies)

- o Unlawful gaming or betting activities (art. 4, L. no. 401/1989).
- o Sports competition fraud (art. 1, Law no. 401/1989).

Tax offences (art. 25-quinquiesdecies)

- o Fraudulent declaration using invoices or other documents relating to non-existent transactions referred to in art. 2(1) of Legislative Decree 74/2000.

- Fraudulent declaration using invoices or other documents for non-existent transactions referred to in art. 2(2-bis) of Legislative Decree 74/2000.
- Fraudulent declaration by means of other devices referred to in art. 3, Legislative Decree 74/2000.
- Issuance of invoices or other documents for non-existent transactions referred to in art. 8(1) of Legislative Decree 74/2000.
- Issuance of invoices or other documents for non-existent transactions as referred to in art. 8(2-bis) of Legislative Decree 74/2000.
- Concealment or destruction of accounting documents.
- Fraudulent evasion of taxes.

Solely in the context of cross-border fraud schemes and to evade VAT for an amount of at least 10 million

euro:

- False declaration under art. 4, Legislative Decree 74 of 10 March 2000.
- Omitted declaration as per art. 5, Legislative Decree 74 of 10 March 2000.
- Improper compensation as per art. 10-quarter, Legislative Decree 74 of 10 March 2000.

Smuggling (art. 25-sexiesdecies)

- Smuggling in the movement of goods across land borders and customs areas (art. 282 Presidential Decree no. 43/1973).
- Smuggling in the movement of goods across border lakes (art. 283 Presidential Decree no. 43/1973).
- Smuggling in the maritime movement of goods (art. 284 Presidential Decree no. 43/1973).
- Smuggling in the movement of goods by air (art. 285 of Presidential Decree no. 43/1973).
- Smuggling in non-customs zones (art. 286 of Presidential Decree no.43/1973).
- Smuggling by undue use of goods imported with customs facilities (art. 287 of Presidential Decree no. 43/1973).
- Smuggling in customs warehouses (art. 288 Presidential Decree no. 43/1973).
- Smuggling in cabotage and circulation (art. 289 Presidential Decree no. 43/1973).
- Smuggling in the exportation of goods eligible for duty drawback (art. 290 of Presidential Decree no. 43/1973).
- Smuggling on temporary import or export (art. 291 of Presidential Decree no. 43/1973).
- Smuggling of foreign manufactured tobacco products (art. 291-bis Presidential Decree no. 43/1973).
- Aggravating circumstances of the offence of smuggling foreign tobacco products (art. 291-ter Presidential Decree no. 43/1973).
- Criminal association for the purpose of smuggling foreign tobacco products (art. 291-quater of Presidential Decree no. 43/1973).

Cultural heritage offences (art. 25-septiesdecies)

- Cultural heritage theft (art. 518-bis of the criminal code).
- Misappropriation of cultural heritage (art. 518-ter of the criminal code).
- Receiving stolen cultural heritage items (art. 518-quater of the criminal code).
- Forgery in private contracts relating to cultural heritage (art. 518-octies of the criminal code).
- Violations relating to the alienation of cultural heritage (art. 518-novies of the criminal code).
- Illegal importation of heritage items (art. 518-decies of the criminal code).
- Unlawful removal or export of heritage items (art. 518-undecies of the criminal code).
- Destruction, dispersion, deterioration, defacement, defacement and unlawful use of cultural or landscape assets (art. 518-duodecies of the criminal code).
- Counterfeiting art works (art. 518-quaterdecies of the criminal code).

Laundering stolen cultural heritage goods and devastation or looting of cultural heritage and landscape (art. 25-duodicies)

- Laundering of cultural objects (art. 518-sexies of the criminal code).
- Devastation and looting of cultural heritage and landscapes (art. 518-terdecies of the criminal code).

Transnational specific offences (art. 3 and 10 L. 16.03.2006 no. 146)

- Criminal conspiracy (art. 416 of the criminal code).
- Association to commit mafia offences (art. 416-bis of the criminal code).
- Inducement not to make statements or to make false statements to the Judicial Authorities (art. 377-bis of the criminal code).
- Aiding and abetting (art. 378 of the criminal code).
- Criminal association for the purpose of smuggling foreign processed tobacco (art. 291-quater of Presidential Decree no. 43 of 23.01.1973).

- Association for the purpose of illegal trafficking in narcotic or psychotropic substances (art. 74 of Presidential Decree no. 309 of 09.10.1990).
- Provisions against illegal immigration (art. 12(3), (3-bis), (3-ter) and (5), Legislative Decree no. 286 of 25.07.1998).

CHAPTER II - OMR S.p.A. COMPANY

Par. 1: Business of OMR S.p.A.

The company OMR S.p.A. (hereinafter, the "Company" or simply "OMR") manufactures metal components by means of laser cutting, shearing, stamping, welding, sheet metal and painting.

The company is specialised in the production of steel components for the European automotive industry.

OMR was founded in 1972 and began its activity as a metal carpentry company working for third parties, producing stamped and assembled steel rolled sections for local industries, until in 1981 it became OMR S.p.A., a large company in which the mission is to follow its customers in their technical, technological and market evolution by making all its resources available to contribute to the research and development of products of excellence.

OMR S.p.A.'s typical products are chassis components, suspension and cab components, anti-intrusion bars, tank support belts, handling arms, etc.

OMR S.p.A. is an approved supplier to European leading industries in the production of industrial vehicles, commercial vehicles, construction machinery, agricultural machinery and industrial handling equipment.

Par. 2: Corporate Governance

In accordance with the company's Art.s the company is administered by a Board of Directors consisting of three directors, appointed by the Ordinary Shareholders' Meeting. Their term of office lasts three financial years and expires on the date of the Meeting called to approve the financial statements for the last financial year of their office. Directors may be re-elected. The Board of Directors appoints a Chairman from among its members, when this is not provided for by the Shareholders' Meeting; it may also appoint one or more Vice-Chairmen and a Secretary, also on a permanent basis and also outside the Board.

The Board of Directors is vested with all powers for the ordinary and extraordinary management of the company, the competence to adopt resolutions concerning the establishment or closure of secondary offices, the indication of which of the directors are to represent the company and the transfer of the registered office within the national territory. The Board of Directors, within the limits set forth in Art. 2381 of the Civil Code, may delegate its powers in whole or in part individually to one or more of its members, including the Chairman, or to an Executive Committee composed of some of its members, determining the limits of the delegation and the powers attributed. Delegated bodies report to the Board of Directors and the Board of Auditors at least every six months.

With the aim of making clear and evident the role and responsibilities of each person within the corporate decision-making process, the Company has created a concise prospectus in which the organisational structure of the Company is represented (so-called organisational chart). The organisational chart is constantly checked and updated and is disseminated within the Company by the relevant department.

CHAPTER III - ORGANISATIONAL MODEL, MANAGEMENT AND CONTROL OF OMR S.p.A.

Par. 1: Purposes of the Organisational Model

The purpose of this Model is to establish a structured and organic system of procedures and control activities aimed at preventing, as far as possible, the underlying offences, through the identification of activities exposed to the risk of offences, and their consequent proceduralisation.

Adoption of these procedures must lead, on the one hand, to determining a full awareness in the potential perpetrator of the offence, of committing an offence, and on the other, through constant and targeted control, to enabling the company to act promptly to prevent or impede the commission of the offence.

Confindustria approved the final text of its '*Guidelines for the construction of organisation, management and control models pursuant to Legislative Decree 231/2001*' on 7 March 2002, which can be summarised as follows:

- a. Identification of risk areas, aimed at verifying in which area/sector within the company the offences provided for by Legislative Decree 231/2001 may be committed;
- b. Preparation of a control system capable of preventing risks through the adoption of specific protocols.

The most relevant components of the control system devised by Confindustria are:

1. code of ethics;
2. organisational system;

3. manual and IT procedures;
4. power of authorisation and signature;
5. management and control systems;
6. communication with staff and staff training.

The following principles must inform the components of the control system:

1. verification, documentation, consistency and congruence of each operation;
2. implementation of the principle of segregation of duties;
3. the documentation of all checks;
4. provision of an adequate system of sanctions for violation of the provisions of the code of ethics and the procedures laid down in the model;
5. identifying specific requirements for the supervisory body as follows:
 - a. autonomy and independence;
 - b. professionalism;
 - c. continuity of action.

Confindustria has updated the Guidelines for the construction of organisation, management and control models under Legislative Decree 231/2001 with reference to the offences envisaged by the Decree itself; the updated text of the Guidelines was approved by the Ministry of Justice on 21 July 2014.

In June 2021, Confindustria intervened to update the Guidelines for the construction of models by proposing an integrated compliance system.

Par. 2: Organisational Model Structure

Pursuant to Art.s 6 and 7 of Legislative Decree no. 231/2001, this Organisational Model represents the organisation, management and control model adopted by OMR S.p.A. in order to exempt, or at least reduce to a "minimum level", the risk of commission of the crimes relevant under the decree itself by apical subjects, subordinates, collaborators, partners, professionals working in and for the Company itself.

The stages in which the activity of constructing the Organisational Model was divided are summarised hereafter:

I) Definition of the individual offences covered by Legislative Decree 231/2001

Within this document, the regulatory cases are described and the potential areas of occurrence in the relevant area are illustrated. In addition, the potential subject responsible for the area of reference is indicated and the pecuniary and disqualification sanctions provided for each type of predicate offence are specified. These results have been formalised in the document entitled "MPC" (to be understood as fully referred herein).

II) Map of corporate risk areas: identification of sensitive areas, activities and processes and potential ways in which offences may be committed

The aim of the first phase was to analyse the corporate context, in order to identify in which areas/sectors of the Company's business activities could - abstractly or even only potentially - involve offences pursuant to Legislative Decree no. 231/2001.

This analysis was carried out through a prior examination of the Company's corporate documents, as well as through a series of interviews with individuals in the corporate structure. The interviews were aimed at:

- a) identify the primary activities of the individual company areas;
- b) delve into the system of relations, intended both as internal relations between the various company areas in the performance of their activities, and as external relations, with particular regard to those entertained by the Company with the Public Administration.

The result obtained was a representation of the corporate areas and Sensitive Processes considered to be at risk - even merely potential risk - of the commission of offences pursuant to Legislative Decree 231/2001. An analysis was also carried out of the potential ways in which these offences could be committed in the areas at risk within each corporate area. The results produced were formalised in the document entitled 'MPC'.

In order to express a brief assessment of the risk, it was considered appropriate to express a judgement from 1 to 3, which was given according to the parameters indicated below:

1 - i) low probability of occurrence of the offence being committed (few or scarce activities or operations underlying the offence) ii) no risk events occurring in the company iii) no judicial precedent in the company iv) structurally organised operating context v) suitable presence of preventive measures.

2 - i) medium probability of occurrence of the offence (frequent activities or operations which are predicate offences) ii) no risk event occurred in the company iii) no judicial precedent in the company iv) presence of preventive

measures, but requiring targeted implementation of control by the department responsible for the activities carried out in the reference area considered to be at risk

3 - i) high probability of the commission of the offence (very frequent or constant activities or operations which are prerequisites for offences) ii) previous risk event occurred in the company iii) possible judicial precedent in the company iv) presence of preventive measures, but which require an implementation aimed at control by the function responsible for the activities carried out in the reference area considered at risk.

For occupational **health and safety offences**, the intrinsic value of the protected asset and the subjective requirement of a "culpable" nature autonomously integrate the judgement of high probability of occurrence for which, even in the presence of suitable preventive measures, the Company has classified the risk of occurrence as high.

For **environmental offences**, the intrinsic value of the protected asset and the high sanctioning impact of the violated rules, autonomously integrate the judgement of high probability of occurrence for which, even in the presence of suitable preventive measures, the Company has classified as high the risk of occurrence.

III) Map and description of prevention procedures (criminal-prevention protocols), an indication of the functions responsible for carrying out prevention procedures and the functions responsible for control

OMR S.p.A. has developed and implemented an integrated management system (IMS) based on the process approach and principles contained in the international standards: ISO 9001, ISO/TS 16949, ISO 14001.

The management system is contained in the Integrated Management System Manual, which:

- defines the management system for quality and environmental and social sustainability;
- describes the interaction between system processes;
- defines the authorities and responsibilities of personnel involved in system management;
- provides procedures for the execution of all management system processes.

Thus, first of all, having verified the existence and force of the Integrated Management Manual in OMR S.p.A. in the preparation of the Model, the procedures and control systems contained therein were taken into account (and noted in the course of the analysis), inasmuch as they are also partially suitable to be used as crime prevention and control measures on certain sensitive activities. As a result of this analysis, individual prevention procedures were identified and described, the so-called criminal-prevention protocols required by Legislative Decree no. 231/2001, designed to exempt OMR S.p.A. or at least reduce to a 'minimum level' the risk of offences being committed. Individual functions responsible for carrying out the prevention procedures and individual functions responsible for controlling them have also been identified.

The review of the management system in place was focused on ascertaining the existence, within the scope of the sensitive activities identified, of the following:

- a) segregation of duties through a proper distribution of responsibilities and the provision of adequate authorisation levels, in order to avoid functional overlaps or operational allocations that concentrate critical activities on a single person;
- b) clear and formalised allocation of powers and responsibilities with an express indication of the limits of exercise and in line with the tasks assigned and the positions held within the organisational structure;
- c) presence of ethical-behavioural rules suitable to guarantee the performance of corporate activities in compliance with laws and regulations and the integrity of corporate assets;
- d) verification of the adequate "procedural" of instrumental company processes, insofar as they are involved in the performance of sensitive activities, in order to i) defining and regulating the methods and timeframes for carrying out such activities; ii) guaranteeing the traceability of deeds, operations and transactions by means of suitable documentary supports certifying the characteristics and motivations of the operations and identifying the persons involved in various capacities in the same (authorisation, execution, registration, verification of the operation); iii) guaranteeing, where necessary, the "objectivism" of decision-making processes, in order to limit company decisions based on subjective choices not linked to a predefined objective criteria;
- e) presence and documentation of control and supervision activities performed on company transactions;
- f) presence of security mechanisms that guarantee adequate protection of physical and logical access to corporate data and assets;
- g) appropriate mechanisms for publicising powers of attorney to external stakeholders;
- h) principle of compliance by the delegated party/attorney in charge with the laws and/or regulations in force, as well as with any measures adopted by the competent Authorities against the Company (including any measures relating to sanctions or precautionary disqualification measures);
- i) principle according to which delegated powers and signature powers must be assigned consistently with the organisational responsibilities assigned;
- l) principle according to which delegated powers must be subject to control;
- m) application of sanctions in the event of violation of delegated powers.

Once the results produced were formalised in the document known as the 'MPC', which forms an integral part of the Organisational Model and which is referred to in full.

Upon completion of the risk mapping activities and the analysis of the management systems in place in the company, the Management and Control Organisational Model was drawn up after the additions that turned out to be appropriate as a result of the analyses and insights illustrated above.

The Organisational Management and Control Model therefore represent the set of protocols, criteria and principles with which the company organisational structure conforms, implemented and integrated through the company management manuals, procedures and internal regulations and through all the control tools already put in place by the company, aimed at preventing offences in accordance with the provisions of Legislative Decree 231/2001.

The Organisational Model consists of:

- **General Part**, in which the training methods, structure and documents that make up the Organisational Model are identified and regulated, as well as the methods for updating and adapting it.
- **Special Part** in which the criminal-prevention protocols to be adopted in order to prevent the potential occurrence of the criminal offence are illustrated for each category of offence considered relevant in the corporate context and potentially liable, (with a different degree of risk).

Par. 3: Organisational Model Principles

In compliance with the principles laid down by Confindustria, the Company's Organisational Model is based on the following Principles:

1. *specificity of the prevention criteria (ad personam prevention criteria);*
2. *separation of the functions of controller and controlled and peer control activities;*
3. *independence of the Supervisory Body (Supervisory Board);*
4. *systematic performance of verification and audit activities;*
5. *documentation and traceability;*
6. *permanent updating of the model.*

1) With regard to the **Principle of specificity of the prevention criteria (ad personam prevention criteria)**, the Model adopts specific crime prevention principles for the types of subjects potentially involved in the commission of offences, i.e. the prevention criteria are different and specific for:

1. Individuals in top positions;
2. Individuals subject to the direction of others.

In relation to the diversity of the roles of individuals (in terms of responsibility and authority) in the Company, different methods are envisaged through which the Model will implement prevention.

For persons in top management positions, the following are envisaged

- a. initial and ongoing training also through recourse to advisory systems;
- b. awareness-raising and "moralisation" also through the action of the Supervisory Board;
- c. peer review;
- d. Supervisory Body with functions mainly of awareness-raising, training, peer review and on the management of specific activities.

For persons subject to peer control mainly:

- a. initial and ongoing training also through recourse to advisory systems;
- b. checks on compliance with documented procedures carried out by other subjects of the Company;
- c. Supervisory Body with mainly sample control functions on the management of specific activities.

2) With regard to the **Principle of separation of functions between supervisors and controlled persons and to the activity of peer control**, the Model stipulates that, within each activity, the person who is responsible for carrying out the controls on how the activities pertaining to the functions are carried out must be a different person from the person who has functional responsibilities for carrying out the activity.

Control between individuals with different hierarchical levels operating within the same function is, in general, top-down and involves verifying the performance of activities in compliance with the specific operational management procedures laid down by the person in charge of the function, and thus provides for a timely compliance check.

The control between individuals with the same hierarchical level and operating in different functions is, in general, cross-checked across functions and provides for:

- a. compliance control activities concerning the performance of activities within the functions as set out in the specific operational management procedures (such as top-down management procedures);
- b. compliance control activities on the performance of the checks carried out by the head of function in accordance with the prevention and control procedures laid down by the MPC;
- c. substantive assessments of the suitability of the specific operational management procedures defined by the function head.

3) Regarding the **Principle of Independence of the Supervisory Board**, the Model stipulates that the methods for selecting and operating the Supervisory Board are:

- a. established in order to guarantee maximum independence;
- b. defined in the Model itself in a dedicated paragraph.

In particular, the Supervisory Board consists of two members. The members of the Supervisory Board remain in office for three years. The disqualification of members does not depend upon any change of individuals with representative, administrative or management functions within the entity.

The appointment of the members of the Supervisory Board must comply with the minimum requirements concerning the skills that these individuals can demonstrate, in particular, they must have an adequate level of

- a. education;
- b. experience (professional in areas relating to the topics of the Legislative Decree);
- c. training and instruction (specific on the contents of the Legislative Decree and audit methods).

As regards the operating methods, the Supervisory Board:

1. performs audits at least quarterly;
2. in managing the audits, it complies with the management methods set out in the Model;
3. operates on the basis of significant sampling plans;
4. bases its conclusions on objective and documented evidence;
5. indicates corrective and preventive actions.

In order to ensure the required effectiveness of the Supervisory Board in performing the activities provided for by the model, the Company must allocate adequate resources each year to the Supervisory Board for the performance of its activities. Calculating the minimum amount of time that the Supervisory Board needs should be related to the complexity involved in the investigations to be carried out.

In order to guarantee fair professional remuneration for the members of the Supervisory Board, fees must be provided for that are not lower than the minimum fees set out in the tables of the professional Associations in relation to equivalent qualifications and skills.

4) With respect to the **Principle of systematic performance of control and audit activities**, the Model provides for systematic control actions performed both by the Company's internal staff and by the Supervisory Board.

Audits on the Model are systematically planned and carried out by the Supervisory Board, or by personnel appointed by the Board itself, in order to:

1. monitor the application of the Model;
2. verify the effectiveness of the Model;
3. identify areas for improvement of the Model.

The performance of these systematic activities and their effective conduct is evidence of the application of the Model.

5) With regard to the **Principle of documentation and traceability**, the Model provides that all significant aspects pursuant to and for the purposes of the Legislative Decree are documented and allow traceability of the fact and of the operational/decisional path that produced the fact.

The company has adopted an authority and function delegation system. Each delegation, formalised and consciously accepted by the delegate, provides in explicit and specific terms for assigning tasks to individuals with suitable capacity and competence, ensuring that the delegate has the necessary autonomy and authority to perform the function with reference to the activities relating to the identified areas.

6) With regard to the **Principle of permanent updating of the Model**, the Company recognises the importance of having a Model which is systematically updated to the Company's actual operations in order to guarantee the effective preventive action required by the Legislative Decree. The Company allocates adequate resources for updating the Model for this purpose. Given that the Model is 'an act of issuance of the management body' (art. 6, co. 1, lett. a) of Legislative Decree 231/2001, any subsequent amendments and additions of a substantial nature that may become necessary due to new business needs or to regulatory adjustments, are referred to the Administrative Body.

The Supervisory Board is vested with the power to propose changes to the Model consisting in the introduction of new procedures and controls in the event that a revision of the existing ones is not sufficient; revision of company documents that formalise the allocation of responsibilities and tasks to the positions in charge of 'sensitive' organisational structures or in any case those that play a significant role in so-called 'risk' activities, and the introduction of further controls of sensitive activities, with formalisation of improvement initiatives. Approval by the Administrative Body is in any case required for the above-mentioned amendments.

Par. 4: Management's responsibility

The Company's management is made up by individuals with governance and management roles (Board of Directors and Area Managers). The management is primarily responsible for the application of the Organisational Model adopted and complies with the following details.

Management's commitment

The management provides the evidence of its commitment in the development and implementation of the organisational model and in the continuous improvement of its effectiveness:

- communicating within the organisation the importance of complying with the applicable mandatory requirements and those of the model;
- establishing the code of ethics and the organisational model;
- conducting reviews;
- ensuring availability of resources.

Code of Ethics

The management guarantees that the code of ethics:

- is appropriate for the purposes of the organisation;
- includes a commitment to compliance with the applicable legal requirements and with those of the organisational model and to continuous improvement of the model's effectiveness;
- is communicated and understood within the organisation;
- is reviewed for continued suitability.

Accountability, authority and communication

Responsibilities and authorities

The management ensures that all responsibilities and authorities are defined and disclosed within the organisation.

Management representative

The management designates a member of the management structure who, independently of his or her other responsibilities, also has the responsibility and authority for:

- ensure that the processes required for the Organisational Model are prepared, implemented and kept up-to-date;
- report to the management on the performance of the Organisational Model and any needs for improvement;
- ensure the promotion of awareness of the applicable mandatory requirements and those of the Organisational Model throughout the organisation.

Internal communications

Management ensures that adequate communication processes are in place within the organisation and that communications regarding the effectiveness of the Organisational Model are also provided.

Management Review

General

Management, in conjunction with the Supervisory Board, reviews the Organisational Model at predetermined intervals to ensure its continuing suitability, adequacy and effectiveness. This review includes assessing opportunities for improvement and the need for amendments to the Organisational Model and the Code of Ethics.

Records of the reviews conducted by management are kept at the Supervisory Board.

Input for the review

The input for management review includes information concerning:

- the results of the Supervisory Board's audits;
- the status of corrective and preventive actions;
- follow-up actions from previous management reviews;
- changes that might affect the Organisational Model;
- recommendations for improvement.

Outputs from the review

The outputs from the management review include decisions and actions relating to:

- to improving the effectiveness of the Organisational Model and its processes,
- to improving processes in relation to the applicable mandatory requirements and those of the Model;
- to resources requirements.

Par. 5: Model Documents

In order to ensure maximum organisational flexibility, the Organisational Model provides an additional documentary apparatus to that which is necessary for the proper management and efficient operation of the Company. This additional documentary apparatus is limited to the documents necessary to achieve compliance with the requirements of the Legislative Decree.

The following constitute documents of the Organisational Model pursuant to Art.s 6 and 7 of Legislative Decree 231/01:

1. the Code of Ethics;
2. the organisation chart;
3. the Management Manual (SGI Manual);
4. the risk matrix;
5. the prevention and control matrix;
6. the present document.

CHAPTER III - SUPERVISORY BOARD

Par. 1: Structure of the Supervisory Board

Under the provisions of the Decree, the Board whose task is to supervise the functioning, effectiveness and observance of the Model, as well as to ensure that it is kept up-to-date, must be an internal, independent body with autonomous powers and control.

The Company's Board of Directors appoints and revokes the members of the Body by means of a Board resolution. The Board of Directors also decides on the remuneration of the Body itself.

The external members of the Supervisory Board, one of whom shall act as Chairman, shall be persons of proven experience and competence in the fields of economics, corporate organisation, corporate administrative responsibility as well as in legal matters, and must meet the requirements of honourableness, professionalism and independence laid down for members of the Board of Directors.

The Supervisory Board remains in office for three years and its members may be re-elected.

In the event of resignation, supervening incapacity, death, revocation or forfeiture of a member of the Supervisory Board, the latter shall promptly notify the Board of Directors, which shall promptly replace the member.

In the event that the Chairman resigns, becomes incapacitated, dies, or is removed from office, he is replaced by the senior member, who remains in office until the date in which the Board of Directors resolves to appoint a new Chairman of the Supervisory Board.

Removal from office as a member of the Supervisory Board may occur for the following reasons:

- ❖ breach of subjective requirements of respectability, professionalism and independence and of those set forth in art. 2382 of the Italian civil code¹;
- ❖ serious and proven reasons of incompatibility affecting independence and autonomy;
- ❖ serious negligence in carrying out the tasks connected to the office;
- ❖ breach of confidentiality obligations imposed by the Supervisory Board;
- ❖ unjustified absences at the meetings of the Supervisory Board for more than three consecutive times.

The removal from office of either the Supervisory Board or one of its members is the responsibility of the Board of Directors, after having consulted the Board of Statutory Auditors. The revocation resolution must be passed by a two-thirds majority of the votes of the directors present with voting rights.

At the meeting of the Board of Directors at which it resolves on the revocation of a member of the Supervisory Board, the Board of Directors shall replace him/her.

Any termination of a member of the Supervisory Board due to expiry of the term shall take effect from the moment the Board is reconstituted.

Decisions of the Supervisory Board are taken by an absolute majority of attending members.

Par. 2: Functions and authority of the Supervisory Board

The Supervisory Board is entrusted with the following tasks:

- implement the Organisational Model adopted;
- carry out constant reconnaissance of the company's activities with the aim of monitoring and, if necessary,

¹ Art. 2382 of the Italian civil code Causes of ineligibility and disqualification: A person who is disqualified, incapacitated, bankrupt, or who has been sentenced to a punishment that includes disqualification, even temporary, from public office or inability to hold executive office may not be appointed as a director, and if appointed shall be disqualified from office.

integrating the areas at risk of the alleged offences;

- monitor the effectiveness of the Model in order to ensure that the conduct implemented within the company corresponds to the Organisational, Management and Control Model, as provided for herein;
- monitor the effectiveness of the Model by verifying the suitability of the Model set up to prevent the occurrence of the offences envisaged;
- in cooperation with the corporate functions involved, and in particular with the management, assess the need to propose to the Administrative Body any updates to the Model, with particular reference to the evolution/change of the organisational structure or corporate operations or to regulatory changes;
- verify that the protocols, criteria and/or principles set forth in the Special Part of this Organisational Model concerning the various types of offences are in any case adequate and meet the requirements of compliance with the provisions of Legislative Decree no. 231/2001, providing, if this is not the case, for an update of the elements themselves;
- coordinating with the other corporate functions (also by means of appropriate meetings), and with the management in particular, in order to verify and update the Map of the corporate areas at risk, and to monitor the state of implementation of this Organisational Model, as well as to prepare improvement or supplementary measures in relation to aspects relating to the coordinated implementation of the Organisational Model.
- In particular, the tasks of the Supervisory Board are delineated below:
 - monitor the effectiveness of the Model by implementing the control procedures provided for;
 - verify the effectiveness in preventing unlawful conduct;
 - verify the maintenance of the requirements over time, promoting, where necessary, its updating;
 - promote and contribute to the continuous updating and adaptation of the Model and of the supervisory system for its implementation;
 - gather and verify reports received on any irregularities or violations of the prescribed set of regulations, as per dedicated procedure;
 - notify the relevant functions of any breach of the Model and monitor the application of disciplinary sanctions;
 - elaborate a supervision programme, consistent with the principles and directives contained in the Organisational Model within the various sectors of activity, by implementing specific (planned or unscheduled) control interventions.

The Supervisory Board is required to report periodically to the Managing Director on the state of implementation and effectiveness of the Organisational Model, on the verification and control activities carried out, on their outcome (e.g. any violations, the type and frequency of offences committed, as well as the conduct that led to the integration of the offences).

The Supervisory Board is bound, at least annually, to draw up a Report on the activities performed and the results of the checks and send it to the Board of Directors, formulating proposals and corrective actions with a view to improving the Model.

The same Supervisory Board is also required to report to the Board of Statutory Auditors on reprehensible facts and/or situations at risk of offences involving directors.

In particular and on an ongoing basis, it must:

- a) carry out targeted checks on certain operations carried out within the areas of activity at risk, as defined in the individual Special Sections of the Organisational Model;
- b) collect, process and store the relevant information concerning compliance with the Model, as well as, where necessary, update the list of information that must necessarily be transmitted to the same Supervisory Board;
- c) coordinate with the heads of the corporate Areas to ensure the preparation of the internal organisational documentation necessary for the functioning of the Model itself, containing directives, operating instructions, service orders, etc;
- d) conduct the necessary and/or appropriate internal investigations to ascertain alleged violations of the provisions of this Model and/or of Legislative Decree no. 231/2001, with subsequent proposal for the adoption of the most appropriate measures;
- e) report and refer to the competent authorities any shortcomings of the Model and propose the relevant amendments and/or updates.

Upon consultation with the Board's Chairman, the members of the Supervisory Board may at any time proceed, also individually, to inspect and control, reporting the results of the inspection at the first useful meeting. They may ask the Directors for information in relation to certain transactions carried out by them.

In order to be able to better perform its functions, the Supervisory Board must be notified about:

- periodic outcomes of the control activities carried out by the individual corporate functions to implement the Model prepared;
- formal acts relating to measures of a different nature;
- any information and/or document coming from the Investigating and/or Judicial Authorities in respect of the

offences envisaged by the Decree.

Meeting contents and decisions taken are recorded in the minutes signed by the Chairman and Secretary.

The minutes of the meetings of the Supervisory Board may be consulted by the Administrative Body and the Board of Statutory Auditors at any time; for all other parties, a prior, reasoned request must be made to the Chairman of the Supervisory Board or the Chairman of the Board of Directors.

Par. 3: Disclosure requirements

A) Towards corporate bodies

Two reporting activities are assigned to the Supervisory Board:

- 1) the first, on an ongoing basis (and at least on a quarterly basis) directly with the Managing Director, orally or by means of ad hoc meetings;
- 2) the second, on an annual periodic basis, with the Board of Directors and the Board of Auditors, by means of a Report on the functioning and state of implementation of the Model.

Verifications on the application of the Model will be carried out by means of specific control tests to be carried out preferably on a sample basis.

The Supervisory Body of OMR S.p.A. may be summoned at any time by the aforesaid bodies or may submit a request to that effect, to report on specific situations concerning the implementation of the Model.

B) The Supervisory Board

When carrying out its assigned tasks, the Supervisory Board has unrestricted access to company information for the purposes of investigation, analysis and control.

Any person, including members of the corporate bodies, is obliged to provide all the information requested by the Supervisory Board, as provided for in Legislative Decree no. 231/2001, art. 6(2).

Any information concerning the following must be transmitted to the Supervisory Board

- measures and/or news coming from the Judicial Authority, or from any other Authority, from which it can be inferred that criminal investigations are being carried out for the type of offences set out in the Decree;
- requests for legal assistance made by members of corporate bodies and employees of the company in the event of legal proceedings being initiated for offences under the Decree;
- reports prepared by the heads of other corporate functions as part of their control activities and from which facts, acts, events or omissions may emerge with critical profiles with respect to compliance with the rules of the Decree;
- information on the actual implementation, at all levels of the company, of the Organisational Model, with evidence of disciplinary proceedings carried out and any sanctions imposed (including measures against employees) or measures to dismiss such proceedings with the relevant reasons;
- any accident at work with a prognosis of more than 40 days.

All the information, documents and reports collected in the performance of institutional duties must be filed and kept, for at least five years, by the Supervisory Board, taking care to keep all documents and information acquired confidential, in compliance with privacy regulations.

C) Additional reporting activities

The Supervisory Board must also be notified of any amendments to the system of delegated powers adopted by OMR S.p.A. and any amendments intervening on the same.

In addition, the Supervisory Board must periodically coordinate with all the competent functions and, in particular, with the Company's management for the different specific profiles.

Par. 4: WHISTLEBLOWING

Introduction

Upon bringing into force Law no. 179 bearing "Provisions for the protection of the authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship" (published in the Official Gazette, General Series no. 291 of 14 December 2017), art. 2 of Law no. 179/17 intervenes on Legislative Decree no. 231/2001 and inserts a new provision in Art. 6 ("Persons in apical position and organisational models of the entity") that frames within the scope of the 231 organisational model the measures related to the submission and management of reports.

Legislative Decree 10.03.2023 no. 24, transposing EU Directive 2019/1937 on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national laws, has introduced new whistleblowing provisions that have innovated and modified the methods of reporting and handling whistleblowing:

Subject of report

The report may concern:

- a. unlawful conduct relevant under Legislative Decree 231/2001, or violation of the Organisational Model, Codes of Conduct (e.g. Code of Ethics, company regulations);
- b. wrongful conduct within the scope of application of the European Union or national acts as indicated in the annex to Legislative Decree 24/2023, or of the national acts constituting implementation of the European Union acts indicated in the annex to Directive (EU) 2019/1937, even if not indicated in the annexes to Legislative Decree 24/2023, relating to the following sectors:
 - public procurement;
 - services, products and financial markets and prevention of money laundering and terrorist financing; product safety and compliance;
 - transport safety;
 - environmental protection;
 - radiation protection and nuclear safety;
 - food and animal food safety and animal health and welfare;
 - public health;
 - consumer protection;
 - protection of privacy and protection of personal data and security of networks and information systems.
- c. acts and tasks affecting the financial interests of the European Union, as specified in art. 325 of the Treaty on European Union;
- d. internal market acts or omissions relating to the internal market, as referred to in art. 26(2) of the Treaty on the Functioning of the European Union, including violations of European Union competition and state aid rules, as well as violations affecting the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax law;
- e. acts or conduct that frustrate the object or purpose of the applicable corporate tax regulations;
- f. liable to cause financial or reputational damage to the Company or to employees or other persons carrying out their activities at the Company.

Procedure and recipients of reports

Reporting is carried out in the manner described in internal procedure I-HRE-03 20230703.

To this end, the report should preferably contain the following elements:

- a. personal details of the person making the report, indicating the position or function held within the company;
- b. a clear and complete description of the facts that are the subject of the report;
- c. if known, the time and place in which the facts were committed;
- d. if known, personal details or other elements (such as job title and the department in which the activity is carried out) enabling identification of the person who has committed the fact being reported;
- e. indication of any other persons who can report on the facts that are the subject of the report;
- f. indication of any documents that may confirm the validity of such facts;
- g. all other information that may provide useful feedback on the existence of the facts reported.

OMR S.p.A. provides further information and clear indications on its intranet site, in the special section called "Whistleblowing Discipline".

Managing the internal reporting channel

The person or internal department entrusted with handling the internal reporting channel shall perform the following activities:

1. issue the reporting person with an acknowledgement of receipt of the report within seven days from the date of receipt;
2. liaise with the reporting person, requesting additional information from him/her if necessary;
3. diligently follow up the reports received;
4. provide acknowledgement of the report within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day period after the report was submitted;
5. provide clear information on the channel, procedures and prerequisites for making internal reports, and on the channel, procedures and prerequisites for making external reports.

The extract of the Organisational Model relating to the new whistleblowing rules will be displayed on the company notice board and will be published in a dedicated section on the company website www.omrspa.com.

Confidentiality obligation and protection of the whistleblower

The management and verification of the justification of the circumstances represented in the report are entrusted to the Supervisory Body, which does so in compliance with the principles of impartiality and confidentiality, carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other persons who may report on the facts reported.

If at the outcome of the verification the report proves to be well-founded, the Supervisory Body, depending on the nature of the breach, shall:

- a. file a complaint with the competent judicial authority;
- b. notify the outcome of the assessment to the Head of the Area/Function to which the author of the ascertained violation belongs, so that he may take the management measures falling within his competence, including, if the prerequisites are met, the exercise of disciplinary action;
- c. to take any further measures and/or actions that may be necessary in the specific case to protect the company.

a. Confidentiality obligations on the identity of the whistleblower and removal of the whistleblowing from the right of access

Except in cases where liability for slander and defamation can be established in accordance with the provisions of the Criminal Code or art. 2043 of the civil code[1] and in cases where anonymity is not enforceable by law (e.g. criminal, tax or administrative investigations, inspections by supervisory bodies), the identity of the whistleblower is protected in any context subsequent to the report.

The identity of the whistleblower and any other information from which such identity may be inferred, directly or indirectly, in fact, cannot be disclosed without the express consent of the whistleblower himself/herself, to persons other than those competent to receive or follow up whistleblowing reports, expressly authorised to process such data pursuant to art.s 29 and 32(4) of Regulation (EU) 2016/679 and art. 2-quaterdecies of the Personal Data Protection Code under Legislative Decree 196/2003.

Consequently, the identity of the whistleblower cannot be disclosed without their express consent and, all those who receive or are involved in the handling of reports are required to safeguard the confidentiality of such information.

Within disciplinary proceedings, the identity of the person making the report cannot be disclosed, where the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. If the accusation is based, in whole or in part, on the report and knowledge of the identity of the reporting person is indispensable for the accused "s defence, the report will be usable for the purposes of disciplinary proceedings only if the reporting person gives his express consent. In this case, the person making the report will be notified in writing of the reasons for the disclosure of the confidential data, as well as of the internal and external reporting procedures when the disclosure of the identity of the person making the report and the information referred to above is essential for the defence of the person concerned.

Subject to the foregoing provisions, in whistleblowing procedures the person concerned may be heard, or, at his request, shall be heard, also by means of a paper procedure through the acquisition of written observations and documents.

The whistleblower's report is also exempt from the right of access to administrative acts provided for in art. 22 et seq. of Law no. 241/1990. The document cannot, therefore, be viewed or extracted by applicants, since it falls within the scope of the exclusion hypotheses set out in art. 24, paragraph 1, letter a) of Law 241/90 as amended.

b. Discrimination prohibition against whistleblowers

No form of retaliation or discriminatory measures, whether direct or indirect, affecting working conditions for reasons directly or indirectly related to the whistleblowing, shall be permitted or tolerated against any employee who makes a report under this procedure.

Discriminatory measures include unjustified disciplinary actions, harassment in the workplace and any other form of retaliation resulting in intolerable working conditions. Retaliation shall mean any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report, complaint to the Judicial or Accounting Authorities or public disclosure, and which causes or may cause the reporting person or the person lodging the complaint, directly or indirectly, unfair harm.

An employee who believes that he/she has suffered discrimination because he/she made a report of wrongdoing shall notify the SB, which, assessing the existence of the elements, shall report the alleged discrimination:

- a. the Head of the area/function to which the employee who is the author of the alleged discrimination belongs. The Person in charge promptly assesses the opportunity/necessity to adopt acts or measures to restore the situation and/or to remedy the negative effects of the discrimination in an administrative manner and the existence of the grounds for initiating disciplinary proceedings against the employee who is the author of the discrimination;
- b. the Disciplinary Sanctions Area/Function which, for the proceedings falling within its competence, assesses the existence of grounds for initiating the disciplinary proceedings against the employee who committed the

- discrimination;
c. the Public Service Inspectorate.

External Signalling - Conditions

The National Anti-Corruption Authority (ANAC) activates an external reporting channel that guarantees, also through the use of encryption tools, the confidentiality of the identity of the person making the report, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

Pursuant to art. 6 of Legislative Decree 24/2023, the reporting person may make an external report to the ANAC if, at the time of its submission, one of the following conditions is met:

- there is no mandatory activation of the internal reporting channel, or this channel, even if it is mandatory, is not active or, even if activated, does not comply with the provisions of art. 4;
- the reporting person has already made an internal report and the report has not been followed up;
- the person making the report has reasonable grounds to believe that, if he/she were to make an internal report, it would not be effectively followed up or that the report might give rise to the risk of retaliation;
- the person making the report has reasonable grounds to believe that the breach may pose an imminent or obvious danger to public interest.

External reports are made in writing via the IT platform or orally via telephone lines or voice messaging systems or, at the request of the person making the report, by means of a face-to-face meeting set within a reasonable period of time. ANAC, to this end, publishes on its website, in a dedicated section, all the information relating to the aforementioned channels.

- to the Civil Service Inspectorate.

Public Disclosure - Conditions

The reporting person making a public disclosure benefits from the protection if, at the time of the public disclosure, any of the following conditions apply:

- the person reporting the violation has previously made an internal and external report or has made an external report directly, under the conditions and in the manner set out in art.s 4 and 7, and no reply has been received within the time limits set out in art.s 5 and 8 as to the measures envisaged or taken to follow up the reports;
- the person who issued a report has well-founded reasons to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the person making the report has reasonable grounds for believing that the external report may involve a risk of retaliation or may not be effectively followed up because of the specific circumstances of the case, such as where evidence may be concealed or destroyed or where there is a well-founded fear that the person who has received the report may be in collusion with or involved in the author of the breach.

Prohibition against retaliation

Individuals who report violations may not be subject to retaliation.

Some examples of retaliation are:

- lay-off, suspension or any equivalent measures;
- downgrading or non-promotion;
- change of duties, alteration of place of work, reduction of salary, modification of working hours;
- suspension of training or any restriction on access to it;
- any negative merit notes or references;
- the adoption of disciplinary measures or any other sanction, including a fine;
- coercion, intimidation, harassment or ostracism;
- any discrimination or other unfavourable treatment;
- the non-conversion of a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion;
- non-renewal or early termination of a fixed-term employment contract;
- damages, including damage to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income;
- inappropriate listing on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future;
- premature termination or cancellation of the contract for the provision of goods or services;
- cancellation of a licence or permit;
- requiring psychiatric or medical examinations.

Liability of the whistleblower

The criminal and disciplinary liability of whistleblowers in the event of a libellous or defamatory report under the

Criminal Code and art. 2043 of the Civil Code remains valid.

Any abuse of this procedure, such as manifestly opportunistic reports and/or reports made for the sole purpose of damaging the whistleblower or other persons, and any other hypothesis of improper use or intentional exploitation of the institution covered by this procedure, shall also give rise to liability in disciplinary and other competent fora.

CHAPTER IV - STRUCTURE OF THE DISCIPLINARY SYSTEM

Par.1: Function

The Legislative Decree 231/2001 provides the company must set up disciplinary systems suitable for sanctioning non-compliance with the company precepts and procedures functional to the regulation of sensitive activities. Accordingly, art. 6(2)(e) of the Decree provides that the organisation and management models must: *'introduce a disciplinary system capable of penalising non-compliance with the measures indicated in the model'*.

The system's application is autonomous and regardless of the outcome of any criminal proceedings, since the rules of conduct imposed by the Model are assumed by the Company and specifically by the Human Resources Department. The sanctions system is based on the principles of timeliness and immediacy of the sanction, which require the unlawful conduct to be challenged promptly and consequently the sanction to be imposed promptly.

Sanctions that can be imposed are diversified according to the nature of the relationship between the offender and the Company, as well as the importance and seriousness of the violation committed and the role and responsibility of the author.

Specifically, the penalties that may be imposed are diversified, taking into account the degree of imprudence, inexperience, negligence, fault or intentionality of the conduct relating to the action/omission, considering possible recidivism, as well as the work activity carried out by the person concerned and the relevant functional position, together with all the other particular circumstances that may have characterised the act.

Par. 2: Unlawful and punishable conduct

Conduct by any person (whether in an apical position or subject to the direction of others) working in and for OMR S.p.A., (including third parties) in violation of the individual rules of conduct set out in this Model are defined as disciplinary offences.

The following violations constitute disciplinary offences:

- a. non-observance of the prescriptions concerning the drafting and storage of the documentary evidence prescribed by the document called "MPC";
- b. lack of, incomplete or untrue documentation of the activities prescribed for the sensitive processes indicated and detailed in the document referred to as "MPC";
- c. obstruction of controls, unjustified hindrance of access to information and documentation by the persons in charge of controlling the procedures and decisions, including the Supervisory Board, or other conduct likely to violate or circumvent the control system;
- d. the omission or violation of any requirement aimed at preserving the environment and ensuring health and safety in the workplace;
- e. violations of the behavioural principles identified in the Code of Ethics adopted by the Company;
- f. unjustified and repeated violations of all other prescriptions of the Organisational Model;
- g. violation of the provisions concerning the institution of "whistleblowing"; in particular against those who have retaliated and violated the provisions of Legislative Decree 24/2023;
- h. defamation and/or slander of the whistleblower who has been found liable.

Par. 3: Measures against directors and auditors

The Supervisory Board reports to the Board of Directors any violations listed above that have been committed by one or more members of the Board of Statutory Auditors; it also informs the Board of Statutory Auditors of any violations committed by one or more members of the Board of Directors.

The Board of Directors or the Board of Statutory Auditors shall proceed with any investigations considered necessary and take the appropriate measures in concert and shall promptly inform the Supervisory Board accordingly.

Par. 4: Action against external parties, such as external collaborators, suppliers and partners

Any violation by external Collaborators of the Company, Shareholders in Companies and entities in which the Company has an interest, Suppliers of goods and services and Partners, of the rules laid down in the Decree and/or the Code of Conduct Suppliers and Partners and/or any of the violations referred to in section 2, may be cause for

termination of the contract. This is explicitly stated in each contract to which the Company is a party. The breach must be reported without delay to the Managing Director by the person detecting it. In case the Managing Director considers the complaint to be well-founded, he orders the immediate termination of the contract and notifies the Supervisory Board. He shall likewise notify the Supervisory Board.

Par. 5: Disciplinary measures against employees

Any conduct by employees in violation of the individual rules of conduct set forth in this Model shall be defined as disciplinary offences.

OMR S.p.A. employees who are charged with violation of the provisions of this Model adopted pursuant to and for the purposes of Legislative Decree 231/2001, shall be subject to the measures provided for by the applicable CCNL, including termination of the employment relationship when the violation committed and ascertained is such as to damage and compromise the fiduciary bond underlying the employment relationship, always in any case in compliance with Law no. 300 of 30.05.1970 (Workers' Statute).

As regards the ascertainment of the aforementioned infringements, the disciplinary procedures and the imposition of sanctions shall remain unchanged with respect to the procedures already provided for and the powers conferred on the competent persons, except as provided for in the following paragraph.

Employees who fail to comply with the provisions set out in the Management and Control Organisational Model resulting in minor non-compliance shall be sanctioned with a **verbal reprimand**.

Integrating the extremes of minor non-compliance are:

- violation of the prescriptions contained in the document known as "MPC" which take the form of: i) a minor error in the document conservation prescribed by the prevention procedures and found in the documentary evidence; ii) a minor error in the drafting of documents prescribed by the prevention procedures and found in the documentary evidence. In the event of doubt and/or difficulty in qualifying the non-compliant conduct, the Human Resources Manager will assess, on a case-by-case basis, the seriousness of the breach and, in the most serious cases, must consult the Managing Director. In the event of disagreement between the Human Resources Manager and the Managing Director, the latter shall decide. An employee who has received a verbal reprimand may justify his non-compliance within 5 days of the written reprimand; if he fails to do so, or if the reason given is not accepted, he may be sanctioned with a written reprimand or a fine.

Written reprimand

Employees who have received three verbal reprimands shall be sanctioned with a written reprimand.

Fine not exceeding the amount of three hours' pay

An employee who fails to comply with the provisions of the Management and Control Organisational Model resulting in serious non-compliance shall be sanctioned with a fine not exceeding the amount of three hours' pay per hour calculated on the minimum wage.

Criteria for serious non-compliance include:

- the violation of the prescriptions contained in the document known as the "MPC" that takes the form of: i) a serious error in the document compilation prescribed by the prevention procedures and found in the documentary evidence; a serious error in the document storage prescribed by the prevention procedures and found in the documentary evidence;
- violation of the provisions contained in the Code of Ethics.

Suspension from work and pay up to a maximum of three days

In the event of even one repeat offence by the employee in serious acts leading to a fine, suspension from work and pay up to a maximum of three days shall be imposed.

For the purposes of recidivism, disciplinary measures not preceding six months shall be taken into account.

Disciplinary dismissal with notice

- Systematic breach of the preventive provisions contained in the Code of Ethics;
- Systematic violation of the preventive provisions contained in the Organisational Model;
- Obstruction of the supervisory and control functions of the competent bodies;
- Entry in the register of persons under investigation (notification of the notice of investigation) for a specific predicate offence under Legislative Decree 231/2001.

Disciplinary dismissal without notice

- Commission of the offence with intent;
- Conviction for a specific predicate offence referred to in Legislative Decree 231/2001.

In the event that OMR S.p.A. is found to be administratively liable for an act and/or conduct committed by an employee, the Company shall be entitled to withhold compensation for damages suffered by the same.

Par. 6: Procedure for establishing violations and applying disciplinary sanctions

On being informed of a breach of the Organisational Model as set out in paragraph 2, the Company shall initiate disciplinary action aimed at ascertaining the breach itself, in accordance with the procedures set out in the applicable CCNL. In particular, during the assessment phase, the employee will be notified in advance of the charge and will also be guaranteed a reasonable period of time for his defence in compliance with the provisions of the applicable CCNL. The Company shall not adopt any disciplinary measure against the employee without complying with the procedures laid down in the applicable CCNL for the individual cases listed above.

Principles of correlation in relation to and proportionality between the breach committed and the sanction imposed are ensured by compliance with the following criteria:

- ✓ seriousness of the violation committed;
- ✓ job description, role, responsibilities, and autonomy of the employee;
- ✓ predictability of the event;
- ✓ intentionality of the conduct or degree of negligence, imprudence or inexperience;
- ✓ the overall conduct of the author of the violation, with regard to the existence or otherwise of disciplinary precedents under the terms of the applicable CCNL;
- ✓ the concurrence, in the violation committed, of several workers in agreement with each other;
- ✓ other particular circumstances characterising the breach.

All the provisions and guarantees laid down in the CCNL concerning disciplinary proceedings are understood to be observed; in particular, the following will be complied with:

- ✓ The requirement of the prior notification of the objection to the employee with an indication of the facts constituting the infringement and of the time limit from receipt of the objection within which the employee may present his justifications and of the hearing of the latter in order to defend himself;
- ✓ an obligation not to adopt the disciplinary measure, if more serious than a verbal reprimand, before the minimum term provided for in art. 7 of the Workers' Statute has elapsed from the written notification of the charge, during which the employee may present his justifications;
- ✓ the worker may also present his justifications verbally, with the possible assistance of a representative of the trade union association to which he belongs, or of a member of the RSU;
- ✓ the obligation to communicate the adoption of the disciplinary measure in writing;
- ✓ within and no later than the maximum terms provided for by the respective CCNLs from the expiry of the term assigned to the employee for the presentation of his justifications. Otherwise, the disciplinary proceedings shall be terminated by archiving.

A system of sanctions connected to non-compliance with the provisions contained in the Model, and in the documentation that forms part of it, must necessarily be brought to the attention of employees through the means deemed most appropriate by the Company.

All forms of retaliation against those who report offences and violations (whistleblowers, facilitators and other persons envisaged by Legislative Decree 24/2023), understood as any conduct, act or omission, even if only attempted or threatened, which occurs in the work context and which causes - directly or indirectly - unfair damage to the reporting persons, is prohibited. Retaliatory acts adopted in breach of this prohibition are null and void.

CHAPTER V - COMMUNICATION AND TRAINING

Communication and training activities to all persons involved in the application of the Organisational Model are part of the adoption and implementation of the Model. These communication and training activities are an indispensable part of the Model and their performance constitutes evidence of the application of the Model.

Communication and training activities on the Organisational Model are carried out by means of the following tools:

- information meetings at least once a year (documented attendance) addressed to the persons involved in the application of the Model, dedicated to the presentation of the contents of the legislative text and of the Organisational Model and attached documents;
- internal circulars (documented and retained) at least once a year, or in correspondence with new developments in the area of corporate administrative liability;
- a constantly updated corporate website with a section devoted to the Organisational Model.

Training on the Organisational Model is carried out at the following:

- upon hiring;
- upon change of role;
- when new organisational methods are introduced;
- periodically to consolidate what has already been acquired and for in-depth studies.

Training activities on the Organisational Model are documented. Training records shall contain at least the following:

- date of the training and its duration;
- the lecturers;
- details of the topics covered;
- the documentation distributed;
- the names of all participants;
- the results of any final learning assessments.

CHAPTER VII - SPECIAL SPECIFIC PARTS

Regarding the categories of offences indicated below, the Company has deemed it appropriate to adopt specific protocols, characterised by varying degrees of complexity, including in terms of documentation, depending on the level of risk found at the outcome of the analyses performed, also with reference to the hypotheses of attempt and participation in the offence and described in detail in the Special Part of the Management and Control Organisational Model.

Below is a description of the offences set forth in art.s **24, 24-bis 25, 25-bis, 25-ter, 25-quinquies, 25-sexies, 25-septies, 25-octies, 25-novies, 25-undecies, 25-quinquiesdecies** of Legislative Decree 231/2001 and covered by this Special Section.

With reference to the other types of offences, considering the risk of their improbable commission, it was not deemed appropriate to adopt *ad hoc* protocols. Therefore, with reference to the offences indicated below, the inspiring principles of the Model and those contained in the Code of Ethics, constitute in themselves, suitable and sufficient protection against their commission:

- forgery of money, public credit cards, revenue stamps and identification instruments or signs;
- offences with the purpose of terrorism or subversion of the democratic order;
- female genital mutilation practices;
- inducement not to make statements or to make false statements;
- racism and xenophobia.

* * *

The main purpose on which this Special Section was created is that all the addressees adopt rules of conduct in accordance with its prescriptions, in order to prevent the occurrence of the offences provided for in the Decree.

SPECIAL PART “A”

Par. 1: Offences against Public Administration (art.s 24 and 25 of Legislative Decree 231/2001)

With regard to this special section, a brief description is given of the types of conduct that make up the various types of offences against the Public Administration (hereinafter also referred to as 'P.A.' for brevity).

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

This offence is aimed at punishing the conduct of a person outside the Public Administration who, when obtaining grants, subsidies or loans from the State, public body or the European Union, does not allocate them to works or activities in the public interest.

The penalised conduct consists in having misappropriated, even partially, the sum obtained by way of financing, subsidies or contributions, received for a specific purpose and/or activity from the State, other public bodies or the European Union. The offence is committed even if only part of the funds received is diverted to other purposes or even if the part used for the specific purpose has exhausted the work or initiative for which the entire sum was intended.

Considering how the consummation moment of the offence coincides with the execution phase and, therefore, the offence can be said to be consummated only at a time after the funds have been obtained, regardless of the manner in which such funds were obtained, the offence may also be committed with reference to funds already obtained in the past, if they are not used for the purposes for which they were granted.

This offence may be committed, for example, if a person in a top management position and/or subject to the direction of others within the Company misappropriates, even partially, the contributions, subsidies or financing obtained, for the execution of works or the performance of activities in the public interest, from the State, another public body or the European Communities.

- **Misappropriation of public funds (art. 316-ter of the criminal code)**

This offence is committed by a person who, through the use or presentation of false documentation or through the omission of due information, unduly obtains contributions or funding from the State, public bodies or the European Community. This type of offence occurs in cases where the Company (also through a person external to it), by means

of particular modes of action, such as the use or presentation of false declarations or documents (written or oral) or certifying untrue facts or other materially and/or ideologically false documentation, or through the omission of due information, obtains for itself or for others, without being entitled to it, contributions, financing, subsidised loans or other disbursements from the State, other public bodies or the European Union.

For instance, this would be the case if a member of the Corporate Bodies, a possible future employee or an employee, in order to obtain a loan for the Company, attested circumstances that were not true, but which complied with the requirements of the Public Administration, achieving the objective of obtaining a loan for the Company that was not due. In this case, contrary to the provisions of art. 316-bis of the criminal code, the use to which the funds are put is irrelevant, since the offence is committed at the time the funds are obtained.

It is important to note that the incriminating provision set out in art. 316-ter of the criminal code is intended to cover the residual conduct that art. 640-bis of the criminal code (a subsequent offence) does not punish with criminal penalties.

In general terms, the offence of undue receipt to the detriment of the State could be committed where the unlawful conduct is carried out in the specific manner provided for by the provision; on the other hand, the offence of aggravated fraud (a more serious offence) would be committed where the artifices used to obtain public funds are different from those considered in art. 316-ter of the criminal code and are referable to the notion of "artifices or deception" referred to in art. 640-bis of the criminal code.

Moreover, art. 316-ter of the criminal code also configures a residual hypothesis with respect to the offence of fraud to the detriment of the State (art. 640(2)(1) of the criminal code), with respect to which the differentiating element is no longer the type of artifice or deception used by the agent, but rather the type of profit obtained to the detriment of the deceived public body. Profit which in the case of art. 640(2)(1) of the criminal code does not consist in obtaining a payment but in a generic profit of any other nature.

This crime could occur, merely as an example, where a person in an apical position and/or subject to the direction of others within the Company, by means of particular modes of action, such as the use or presentation of false declarations or documents (written or oral) or certifying untrue facts or other materially and/or ideologically false documentation, or through the omission of due information obtains for itself or for others, without being entitled thereto, contributions, financing, subsidised loans or other disbursements of the same kind from the State, other public bodies or the European Communities.

- **Aggravated fraud to the detriment of the State or other public body (art. 640(2)(1) of the criminal code)**

Under this offence, the conduct of a person who, by means of special deception, misleads a person, causes damage to the State or other public body, procuring for himself or others an unjust profit, is punished.

The scheme of this offence is typical of fraud (inducing a person into error by altering reality, obtaining an undue benefit and damaging others). The offence is characterised by the specificity of the passive party: the State or another public body. The offending conduct consists in resorting to any kind of deception ("artifice or deception"), including the omission of circumstances that must be disclosed, so as to mislead anyone and unduly obtain a profit, for oneself or for others.

This is a generic case of fraud aggravated by the event that the economic damage resulting from the deceptive activity is caused to the State or other public body.

This offence could occur, purely by way of example, in the event that a person in a senior position and/or subject to the direction of others within the Company resorts to any type of deception, such as to mislead a State official (or another public body), unduly obtaining a profit, for himself or others, through the use of forged markings in order to make it appear that taxes and contributions have been paid entering into a contract for the provision of services subsequently provided on behalf of the State or another public body, as a result of making false declarations concerning the existence of the conditions and requirements laid down for the performance of the agreed activity and misleading the public body with regard to the manner in which the service was performed, entrusting it to staff lacking the required professional skills.

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

This offence occurs when the fraudulent conduct described above relates to public financing, however denominated, granted by the State, other public bodies or the European Union. This offence qualifies as an aggravating circumstance of the fraud covered by art. 640 of the criminal code.

This is distinguished by the specific object of the unlawful activity: public disbursements. The term 'public disbursement' is to be understood as meaning any subsidised economic allocation granted by the State, other public bodies or the European Communities, however denominated: contributions and subsidies, financing, subsidised loans. However, the conduct referred to in art. 640-bis of the criminal code has a *quid pluris* compared with the typical conduct described in art. 316-ter of the criminal code. The offence is committed when the false or reticent conduct, by virtue of the concrete manner in which it is carried out, the context in which it takes place, and the circumstances accompanying it, is characterised by a particular degree of artificiality and deception vis-à-vis the granting body. The offence is committed at the time and in the place where the agent obtains the material availability of the disbursement.

The elements constituting the offence are: (i) the induction of others into error, (ii) the performance of an act of financial disposition by the deceived, (iii) the obtaining of an unjust profit by the agent or a third party to the detriment of others.

- **Cyber fraud to the detriment of the State or other public body (art. 640 ter of the criminal code)**

This offence punishes the conduct of a person who, by altering the operation of a computer or telecommunications system, or by manipulating data, information or programs contained therein, procures for himself or for third parties an unjust profit.

Pursuant to paragraph 2 of the same provision, the penalty is increased *'if one of the circumstances envisaged in paragraph 2 of art. 640 occurs'*, i.e. if the offence is committed to the detriment of the State or another public body or on the pretext of having someone exempted from military service, *'or if the offence is committed with abuse of the role of system operator'*.

art. 9(1)(a) of Decree-Law 93 of 14 August 2013, converted with amendments by Law 119 of 15 October 2013, inserted a third paragraph by virtue of which the punishment is further increased if the act *"is committed with theft or misuse of digital identity to the detriment of one or more individuals"*.

The offence of fraud has the same constituent elements as fraud, except that the fraudulent activity does not involve a person, but a computer or telematic system through its manipulation.

According to the provisions of Law no. 547 of 23 December 1993 (*"Amendments and additions to the rules of the Criminal Code and the Code of Criminal Procedure on the subject of computer crime"*), a computer system is to be understood as a set of equipment intended to perform a useful human function, through the use (even partial) of computer technologies that are characterised by an activity of coding and decoding data, for the purpose of generating information, consisting of a more or less vast set of data organised according to a logic that enables them to express a particular meaning for the user.

The provision is intended to protect the confidentiality and regularity of computer systems and the assets of others. The offence may be committed either by altering the operation of the computer or telecommunications system, or by unauthorised intervention (which may be carried out in any way, since it is a free form offence) in the data, information and programmes contained therein. Manipulation and/or alteration activities may be directed towards one's own computer systems or those of third parties, including computer systems of the State, the Public Administration or another public body.

In any case, this offence takes on particular significance if it is committed to the detriment of the State, the Public Administration or other Public Bodies. This crime could be committed, for instance, by altering computer records of the Public Administration in order to make it appear that there are essential requirements for participation in tenders or for the subsequent production of documents certifying non-existent facts and circumstances or for altering tax and/or social security data of the Company, even if already transmitted to the Administration.

- **Fraud in Public Procurement (art. 356 of the criminal code)**

The regulation punishes anyone who commits fraud in the performance of supply contracts or in the fulfilment of other contractual obligations of public authorities. It identifies non-compliant conduct, characterised by contractual bad faith and identifiable precisely in the deliberate choice of supplying the Public Administration with things, works or services that differ from those agreed upon or with characteristics that differ, in terms of origin, source, quality or quantity.

- **Fraud against the European Agricultural Fund (art. 2. Law 23/12/1986, n. 898)**

- **Extortion (art. 317 of the criminal code)**

This offence occurs when a public official or a person in charge of a public service, abusing his position or power, compels or induces someone to unduly give or promise, to himself or others, money or other benefits.

However, the difference between the concussive conduct of the public official and the corrupt conduct of the public official does not lie in who takes the initiative of the offer-request of money, but in the public official's unchallengeable and unchallengeable position of supremacy: he finds himself, for reasons in addition to the public powers he possesses, in a position to abuse them by prevailing over the private individual without the latter having any possibility of self-defence.

By the term 'other utility' is to be understood everything that represents an advantage for the person, whether material or moral, patrimonial or non-patrimonial, objectively appreciable, consisting in a doing or a giving and deemed relevant by custom or common belief.

The unlawful conduct appears to be difficult to typify, since both the position of pre-eminence of the public official and the position of succumb of the private individual may be manifested through any attitude, even implicit. Conspiracy to commit extortion is conceivable where a person in a senior position and/or subject to the direction of others within the Company takes part in the criminal conduct of a public official in the interest of the Company or in order to obtain an advantage for the latter.

- **Bribery (art. 318-319 of the criminal code)**

This offence occurs when a Public Official or a person in charge of a public service, receives or promises, either for himself or for others, money or other benefits to perform, omit or delay acts of his office or to perform acts contrary to his official duties.

This type of offence could occur where a Public Official receives, personally or for others, money or other benefits to perform, omit or delay acts of his office, thereby determining an advantage in favour of the offeror. This is the case, for example, when participating in tenders announced by a public body when offers of money or other benefits are made to representatives of the Public Administration in order to win the contract.

The criminal activity of the public official may take the form either of an official act (e.g. speeding up a file for which he is responsible) or of an act contrary to his duties (e.g. the public official accepting money to ensure the award of a tender).

This alleged offence differs from extortion in that there is an agreement between the corrupted and the corruptor aimed at achieving a mutual advantage, whereas in extortion the private party is subjected to the conduct of the public official or the person in charge of a public service.

An aggravating circumstance is having committed an act referred to in Art. 319 of the criminal code that has "[...] as its object the conferment of public employment or salaries or pensions or the stipulation of contracts in which the administration to which the public official belongs is involved, or the payment or reimbursement of taxes" (art. 319-bis of the criminal code).

- **Incitement to bribery (art. 322 of the criminal code)**

This crime occurs in the event that a person offers or promises money or other benefits to either a Public Official or a designate of a public service, in order to induce them to perform an act contrary to or in accordance with their official duties, where the promise or offer is not accepted.

Similarly, the behaviour of a Public Official or a person in charge of a public service who solicits a promise or gift of money or other benefit to perform his or her duties or powers is sanctioned.

The conduct of the Public Official or person in charge of a public service who requests from a private individual a money or any other benefit promise or donation for the purposes indicated in art. 319 of the criminal code is also sanctioned.

A criminally sanctioned conduct could take place, when, for instance, a person in an apical position and/or subject to the management of others within the Company offers or promises money or other benefits not due to a public official or a person in charge of a public service for the exercise of his or her functions or powers, or to induce him or her to omit or delay an act of his or her office or to perform an act contrary to his or her duties, but the offer or promise is not accepted.

- **Bribery in judicial acts (art. 319 ter of the criminal code)**

This crime occurs when someone offers or promises money or other benefits to a Public Official or a person in charge of a public service in order to favour or damage a side in a civil, criminal or administrative trial.

The conduct criminally sanctioned could take place, when, the Company, for example, is involved in a civil, criminal or administrative lawsuit and bribes a public official in order to obtain an advantage in the proceedings (e.g., bribery of a court clerk so that he or she accepts, albeit beyond the deadline, pleadings or documents produced, thus allowing the Company to exceed the time limits set by the procedural codes in order to benefit its defence).

- **Embezzlement, extortion, bribery and incitement to bribery of a member of EU bodies and officials of the European Communities and foreign states (art. 322 bis of the criminal code)**

This offence takes place when the same conduct described above is carried out against members of EU bodies and officials of the European Communities and foreign states. Under art. 322-bis of the criminal code, the provisions of art.s 314, 316, 317 to 320 and 322, 3rd and 4th paras, shall also apply to members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities; to officials and agents employed under contract in accordance with the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Members of the European Communities; to any person seconded by the Member States or any public or private entity to the European Communities, performing functions corresponding to those of officials or agents of the European Communities; and to members within other member states of the European Union who perform functions or activities corresponding to those of public officials and persons in charge of a public service; judges, the prosecutor, assistant prosecutors, officials and agents of the International Criminal Court; persons seconded by the states party to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or agents of the Court; and members and employees of bodies established on the basis of the Treaty establishing the International Criminal Court.

This rule also provides as follows: "*The provisions of art.s 319 quater, second paragraph, 321 and 322, first and second paragraphs, shall also apply if the money or other benefit is given, offered or promised: 1) to the persons*

indicated in the first paragraph of this art.; 2) to persons who perform functions or activities corresponding to those of public officials and public service officers within other foreign states or international public organizations, if the act is committed in order to procure for oneself or others an undue advantage in international economic transactions or in order to obtain or maintain an economic or financial activity.

Par. 2: Recipients under Special Part "A"

Recipients under Special Part "A" include OMR S.p.A.'s directors, statutory auditors, area managers, and persons with delegated powers in various capacities, ("Apical Subjects"), collaborators, partners, and all persons working in various capacities for OMR S.p.A. other than Apical Subjects, along all employees subject to supervision and control by Apical Subjects in areas of activity at risk.

Par.3: Principles of conduct

Under this Special Part, the recipients are expressly forbidden to:

- engage in, collaborate in or initiate the performance of conduct such as to constitute the types of offences described above;
- carry out, collaborate with or start the carrying out of any conduct which, despite not being such as to constitute in itself offences included among those considered above, may potentially become so.

Consequently, this Special Section provides for the express obligation of the recipients to behave correctly, cooperatively and in accordance with the criteria of absolute transparency in compliance with the law and internal company procedures.

In particular, it is prohibited to:

- give monetary donations of any kind to public officials;
- grant other advantages of any kind in favour of persons belonging to the Public Administration that could potentially constitute offenses per se;
- give gifts or gratuities in excess of normal forms of courtesy and aimed at obtaining favourable treatment in the conduct of any business activity. In particular, any form of gifts to public officials, whether Italian or foreign, or their family members, that may influence independence of judgment or induce them to secure any advantage for the company is prohibited. Permitted gifts are always characterized by their small value or because they are aimed at promoting the company's image;
- submit untrue statements to national or European Community public bodies in order to obtain disbursements, contributions or subsidized financing;
- allocate sums received from national or European Community public bodies by way of disbursements, contributions or subsidized financing for purposes other than those for which they were intended;
- enter consulting contracts with persons within the Public Administration on the basis of which undue advantages are granted to them.

Accordingly, the Company complies with the following behavioural principles:

- the principle of the separation of roles and responsibilities;
- the principle of assigning delegated powers and signatory powers in accordance with the Art.s of Association and applicable legal provisions;
- the principle of specific and clear indication of the delegated parties, the competencies required of the recipients of the delegation and the powers respectively assigned;
- the principle whereby proxies and powers of signature must be consistent with the organizational responsibilities assigned;
- the principle of consistency of proxies externally with the system of delegated powers;
- the principle that the delegated powers and signatory powers must be adequately documented;
- the principle that delegated powers and signatory powers must be consistent with assigned organizational responsibilities;
- the principle of clear definition and knowledge of powers and responsibilities within the corporate organization;
- appropriate mechanisms for the publicity of powers of attorney to third parties;
- the principle of compliance by the delegated person/attorney/instructor with current laws and regulations, as well as with any measures relating to sanctions or prohibitory precautionary measures;
- the identification of the subjective requirements of the delegates/attorneys/instructors, the procedures for verifying that the delegates/attorneys/instructors meet these requirements, and the specific procedures for controlling these requirements.

Par. 4: Criminal-prevention protocols and control systems adopted

Subject to the above behavioural principles, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provisions in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted and the situations to be avoided when dealing with the Public Administration are provided for.

b) **Specific adoption of protocols provided for in the matrix called "MPC"**

c) **The adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of commission of crimes in dealing with the Public Administration.

SPECIAL PART "B"

Par. 1: IT crimes and unlawful data processing (art. 24-bis Legislative Decree no. 231/2001)

- **Unauthorized access to a computer or telematics systems (art. 615-ter of the criminal code).**

Art. 615-ter of the Criminal Code punishes "anyone who abusively breaks into a computer or telematic system protected by security measures or remains there against the express or tacit will of those who have the right to exclude him." The criminally sanctioned conduct is perfected with the violation of the computer domicile and, therefore, with the introduction into a system consisting of a complex of equipment using computer technologies, without the need for the intrusion to be carried out for the purpose of undermining the confidentiality of legitimate users. The rule punishes not only those who illegally break into a computer or telematic system, but also those who remain there against the explicit or tacit will of those who have the right to exclude them. Regardless, the offense under consideration is only realized if the system being infringed upon is provided with adequate protection against intrusion because in this way the owner of the system has manifested his will to inhibit third parties from accessing the system.

Criminally sanctioned behaviour could be implemented, purely for illustrative purposes:

- where a person in an apical position and/or subject to the management of others within the Company, whether or not in conjunction with a third party, unauthorizedly breaks into a computer or telematics system that is protected by a "password".
- **Illegal interception, obstruction or interruption of computer or telematics communications (art. 617-quater of the criminal code).**

Art. 617-quater of the criminal code punishes the conduct of "anyone who fraudulently intercepts communications relating to a computer or telematic systems or between multiple systems, or who impedes or interrupts them." Unless the act constitutes a more serious crime, the same penalty applies to "anyone who discloses, by any means of information to the public, in whole or in part, the content of the communications referred to in the first paragraph."

The law criminally punishes all conduct that is substantiated by the use of means to circumvent security mechanisms preordained to prevent outsiders from accessing communications. In particular, the first paragraph of art. 617-quater punishes those who have fraudulently intercepted a communication intended to remain confidential; the second paragraph of the provision, on the other hand, tends to prevent the communication itself, which has come to the knowledge of the agent fraudulently or casually, from being disclosed, in its entirety, as partially, to third parties by any means of information.
- **Instal equipment to intercept, prevent or interrupt computer and data communications (art. 617-quinquies of the criminal code)**

Art. 617-quinquies of the Criminal Code punishes "anyone who, outside the cases permitted by law, installs equipment designed to intercept, prevent or interrupt communications related to a computer or telematic system or between several systems."

Under the regulation, any conduct that is substantiated by the installation and use of equipment that is capable of intercepting, preventing or interrupting computer and telematic communications between third parties is criminally sanctioned. The conduct sanctioned could also be integrated with the use of equipment capable of copying the access codes of users of a computer system since the unauthorized copying of access codes falls within the notion of "intercepting" referred to in the incriminating norm.

This criminally sanctioned conduct could take place, merely by way of example, in the event that a person in an apical position and/or subject to the management of others within the Company, even in complicity with third parties, outside the cases permitted by law, installs equipment capable of intercepting, preventing or interrupting communications relating to a computer or any telematics systems or among other systems.

- **Damaging of information, data and computer programs (art. 635-bis of the criminal code)**, punishes anyone who "unless the act constitutes a more serious crime, [...] destroys, deteriorates, deletes, alters or suppresses information, data or programs of others [...]."

Such criminally sanctioned conduct could take place, merely by way of example:

- in the event that a person in an apical position and/or subject to the management of others within the Company, even in conjunction with third parties, destroys, deteriorates, deletes, alters or suppresses information, data or other people's computer programs.

- **Damage to information, data and computer programs used by the state or other state agency or otherwise of public utility (art. 635-ter of the criminal code)**

Art. 635-ter of the Criminal Code punishes anyone who "except where the act constitutes a more serious crime, [...] commits an act aimed at destroying, deteriorating, deleting, altering or suppressing information, data or computer programs used by the State or other public entity or pertaining to them, or otherwise of public utility."

This criminal conduct differs from the one envisaged in Art. 635-bis in terms of the characteristics of the damaged information, data and computer programs, the same being used by the State or other public body or public utility.

- **Damage to computer or telematic systems (art. 635-quater of the criminal code)**

Art. 635-quater of the Criminal Code punishes anyone who "unless the act constitutes a more serious crime, [...] through the conduct referred to in art. 635-bis, or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, unserviceable computer or telematic systems of others or seriously hinders their operation."

- **Damage to computer or telematics systems of public utility (art. 635-quinquies of the criminal code)**

Art. 635-quinquies of the Criminal Code punishes anyone who engages in the conduct prescribed in Art. 635-quater for the purpose of "destroying, damaging, rendering, in whole or in part, unserviceable computer or telematic systems of public utility or to seriously hinder their operation."

This criminal conduct differs from that provided for in art. 635-quater in terms of the characteristics of computer or telematic systems, since they are of public utility.

- **Unauthorized possession and dissemination of access codes to computer or telematics systems (art. 615-quater of the criminal code)**

Art. 615-quater of the Criminal Code punishes "anyone who, in order to procure for himself or others a profit or to cause damage to others, abusively obtains, reproduces, disseminates, communicates or delivers codes, passwords or other means suitable for access to a computer or telematic system, protected by security measures, or otherwise provides indications or instructions suitable for the aforementioned purpose."

This regulation criminally punishes all conduct that is substantiated in violations of a subject's sphere of confidentiality. This can occur, merely by way of example, by procuring the serial number of a cellular telephone equipment belonging to another person, or by using a counterfeit credit card. Conversely, according to well-established case law, the possession of a decoder of satellite signals and cards for receiving them does not constitute the crime of abusive possession and dissemination of access codes to computer and telematic systems.

Such conduct that is criminally sanctioned could take place, purely by way of example:

- in the event that a person in an apical position and/or subject to the management of others within the Company, also in complicity with third parties, in order to procure for himself or others a profit or to cause damage to others, abusively obtains, reproduces, disseminates, communicates or delivers codes, passwords or other suitable means of access to a computer or telematic system, protected by security measures, or in any case provides indications or instructions suitable for the abovementioned purpose.

- **Dissemination of computer equipment, devices or programs aimed at damaging or interrupting a computer or telematic system (art. 615-quinquies of the criminal code)**

Art. 615-quinquies of the Criminal Code, punishes "whoever, for the purpose of illegally damaging a computer or telematic system, the information, data or programs contained in it or pertaining to it, or to facilitate the total or partial interruption or alteration of its operation, procures, produces, reproduces, imports, disseminates, communicates, delivers or, in any case, makes available to others computer equipment, devices or programs."

This regulation punishes under criminal law any conduct that is substantiated by the dissemination of computer technologies of various types (equipment, devices or computer programs) aimed at forcibly accessing computer or telematic systems and damaging or interrupting its activity.

This sanctioned conduct could take place, by way of example only:

- in the event that a person in an apical position and/or subject to the management of others within the Company, also in conjunction with third parties, in order to illegally damage a computer or telematic system, the information, the data or the programs contained therein or pertaining to it, or to facilitate the total or partial interruption or alteration of its operation, procures, produces, replicates, imports, disseminates, communicates, delivers, or, in any case, makes available to others computer equipment, devices or programs.

- **Digital documents (art. 491-bis of the criminal code)**

Art. 491-bis of the Criminal Code stipulates that *"if any of the false statements provided for in this chapter concern a public or private computer document having evidential effect, the provisions of the same chapter concerning public deeds and private contracts, respectively, shall apply."*

This provision gives criminal validity to the committing of forgery offenses through the use of computer documents. In fact, Art. 491-bis of the Criminal Code (as introduced by Law no. 547/1993 and later amended by Law no. 48/2008) contains a provision that extends the provisions on forgery in a public deed or private writing to forgery concerning a computer document. The forgeries under consideration also concern acts drawn up, in the performance of their duties, by employees of the state, or of another public body, entrusted with a public service.

To understand the scope of the crime of forgery of a public or private computer document having evidentiary effect, it is necessary to define "computer document." In this regard, the report to the original bill specifies that: *"[...] in view of the supervening inadequacy of the definition of computer document, understood as a computer medium containing data or information having evidentiary effect or programs designed to process them, it was decided to accept, also for criminal purposes, the broader and more correct notion of computer document, already contained in the regulation referred to in Presidential Decree no. 513 of November 10, 1997, as a computer representation of acts, facts or data having legal relevance"*.

Such definition had already been accepted in the Code of Digital Administration (Legislative Decree no. 82 of March 7, 2005), which regulates the use of information and communication technologies, both within the Public Administration and in dealings between the administration and private parties (in some limited cases, the Code also regulates the use of the electronic document in documents between private parties).

Par. 2: Recipients of Special Part "B"

Recipients of Special Part "B" are the directors, auditors, area managers, individuals with delegated powers of various titles within OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all individuals who work in various capacities for OMR S.p.A. other than apical subjects, as well as employees subject to supervision and control by apical subjects in areas of activity at risk.

Par. 3: Principles of conduct

Under this Special Section, recipients are expressly prohibited from:

- Engaging in, collaborating in or initiating the performance of conduct such as to constitute the types of offences described above;
- Engaging in, collaborating in or initiating the commission of conduct which, although not such as to constitute in itself the types of offences included among those considered above, may potentially become so.

Consequently, this special part provides for the express obligation on the part of the recipients to behave correctly, collaboratively and inspired by the criteria of absolute transparency in compliance with the law and internal company procedures.

Accordingly, the Society complies with the following rules:

- protection of the integrity of information contained in a system accessible to those working in OMR S.p.A., in order to prevent unauthorized changes;
- protection of electronic documents;
- removal of passwords and access rights upon termination of employment;
- regular updating of the information systems in use;
- access to the company's information systems through appropriate authorization procedures;
- Control of access by management;
- traceability of access and critical activities carried out through the company's information systems;
- use of access protection measures to areas where information and tools for managing it are located;
- controls over the corporate network and the information flowing through it;
- controls on the installation of software on operating systems;
- detection, prevention and remediation controls in order to protect against malicious software, as well as procedures for raising user awareness in prevention;

- management and maintenance of the systems by the function charged with this task;
- provision in agreements with third parties and labour relations for non-disclosure of information.

Par. 4: Criminal-prevention protocols and control systems adopted

In addition to the behavioural principles mentioned above, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of cybercrimes are provided.

b) **Adoption of specific procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of committing cybercrimes.

SPECIAL PART "C"

Par.1: Crimes against industry and commerce (art. 25-bis1 Legislative Decree no. 231/2001)

Art. 15, co. 7, letter b) of Law no. 99 of July 23, 2009, containing "Provisions for the development and internationalization of enterprises, as well as on energy matters," introduced art. 25-bis.1 into Legislative Decree no. 231/2001, on the subject of "crimes against industry and commerce," in force since August 15, 2009.

Specifically in OMR S.p.A.'s case, it was considered that a risk, albeit minimal, of the commission of offenses belonging to this special part, was attributable to and limited to the following type of crime:

- **Fraud in trade (art. 515 of the criminal code)**

This rule penalizes the conduct of a person who, in the course of business activity in a commercial establishment or in a public place, delivers to the buyer a movable thing that differs as to origin, source, quality or quantity from that stated or agreed upon.

Its legal right to protection is the public function carried out by the state to ensure honest conduct of trade as well as, the pecuniary interest of the individual purchaser. What constitutes the material element of the crime of fraud in trade is delivering a movable thing to the purchaser that is not in conformity with what was agreed upon.

Par. 2: Recipients of Special Part "C"

Recipients of Special Part "C" are directors, statutory auditors, area managers, persons with delegated powers in various capacities of OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all individuals who work in various capacities for OMR S.p.A. other than Apical Subjects, as well as employees subject to supervision and control by Apical Subjects in areas of activity at risk.

Par. 3: Criminal-prevention protocols and control systems adopted

Without prejudice to the behavioural principles mentioned above, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of crimes against industry and commerce are provided for.

b) **Adoption of specific procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of committing crimes against industry and commerce.

SPECIAL PART "D"

Par.1: Corporate crimes (art. 25-ter Legislative Decree no. 231/2001)

- **False communications, prospectuses and reports (art. 2621 and 2622 of the civil code)**

False communications crime is provided for by two regulatory provisions that differ from each other in terms of whether or not there is financial damage to shareholders or creditors. The crime is committed in the first case, when a director, auditor, general manager or liquidator, with the intention of deceiving the shareholders or the public in order to obtain an unjust profit, expose in financial statements and in corporate communications in general, untrue facts, or omit mandatory information on the company's economic, asset or financial situation, misleading the recipients of such communications, and in the second case, when, without prejudice to what has just been said, pecuniary damage is also caused to shareholders or creditors.

In regard to this offense it is specified that:

- the conduct must be aimed at achieving an unjust profit for oneself or others;
- any false or omitted information must be material and such as to significantly alter the representation of the company's economic, asset or financial situation;
- however, punishability is excluded if the falsehoods or omissions result in a change in the profit or loss for the year before tax of no more than 5 percent or a change in equity of no more than 1 percent;
- liability also extends to cases where the information relates to assets owned or administered by the company on behalf of third parties;
- active subjects of the crime are the directors, general managers, auditors and liquidators (proper crime).

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

This rule is applicable to the facts set forth above when the same are of minor entity, taking into account the nature and size of the company and the manner or effects of the conduct, and in the hypothesis that the facts set forth above concern companies that **do not exceed** the limits required by R.D. 16.03.1942, no. 267, to be subject to bankruptcy or composition with creditors and that is in cases where:

- a) possessing, in the three fiscal years prior to the date of filing the bankruptcy petition or since the start of business if shorter in duration, assets of a total annual amount not exceeding three hundred thousand euros;
- b) having achieved, by whatever means it appears, in the three fiscal years prior to the date of filing the bankruptcy petition or from the beginning of the activity if of shorter duration, gross revenues in a total annual amount not exceeding two hundred thousand euros;
- c) have debts, including overdue debts, not exceeding five hundred thousand euros.

- **False prospectus (art. 173-bis of Legislative Decree no. 58/1998 - formerly art. 2623 of the civil code)**

Art. 173-bis of Legislative Decree no. 58/1998, punishes "*anyone who, in order to obtain for himself or others an unjust profit, in the prospectuses required for the public offering of financial products or admission to listing on regulated markets, or in the documents to be published on the occasion of public purchase or exchange offers, with the intention of deceiving the recipients of the prospectus, sets forth false information or conceals data or news in a way that is likely to mislead the aforementioned recipients*".

This criminal conduct may occur, for example, only in the event that the Company were to be listed on regulated markets.

Possibly in the event that the Company is obliged to prepare the prospectuses required for the public offering of financial products or admission to listing in regulated markets, or the documents to be published on the occasion of public purchase or exchange offers.

In case an individual in an apical position whose position in the Company and/or subject to the management of others exhibits false information or conceals data or news, with the intention of misleading the recipients, in the above-mentioned documents, in a manner suitable to mislead the said recipients, in order to obtain unlawful profit for themselves or others.

- **False statements in reports or communications of those responsible for the statutory audit (art. 27 of Legislative Decree no. 39 of January 27, 2010 - former art. 2624 of the civil code)**

Art. 27 of Legislative Decree no. 39/2010, punishes "*those responsible for the statutory audit who, in order to obtain an unfair profit for themselves or others, in reports or other communications, with the awareness of the falsity and the intention of deceiving the recipients of the communications, certify falsehoods or conceal information concerning the economic, asset or financial situation of the audited company, entity or subject, in such a way as to mislead the recipients of the communications about the aforementioned situation*".

This offence consists in false statements or the concealment of information, by the persons in charge of the audit, concerning the company's economic, asset or financial situation, in order to obtain an unjust profit for themselves or

others. This penalty is more severe if the conduct has caused pecuniary damage to the recipients of the communications.

The active parties are audit managers (this is a so-called "own crime"), but the members of the Corporate Bodies of the entity and employees may be involved as accomplices in the crime if they have determined or instigated the illicit conduct of the same audit manager. One of the ways through which the criminal conduct could occur occurs if a person in a senior position and/or subject to the management of others within the Company-in conjunction with those responsible for the statutory audit-in order to gain for himself or others an unfair profit, in reports or other communications with knowledge of the falsity and the intention to deceive the recipients of the communications, falsely certifies or conceals information concerning the economic, asset or financial situation of the Company, entity or audited entity, in a manner likely to mislead the recipients of the communications about the aforementioned situation; or in case of false attestation or concealment of information concerning the economic, asset and financial situation of a company by the persons in charge of the audit on the company itself, either in case of a false attestation or concealment of information in reports by the person in charge of the audit containing the opinion on the annual financial statements, or in case of false statements by the person in charge of the audit regarding the opinion requested from the same in the matter of appropriateness of the share issue price in case of capital increase with exclusion or limitation of the option right.

- **Improper return of contributions (art. 2626 of the civil code)**

This case pertains to the protection of the integrity of the share capital and is committed when the directors, in the absence of legitimate hypotheses of reduction of the share capital, provide for the return to the shareholders, even in equivalent, of the contributions made by them or release them from the obligation to make them.

Actively involved in the crime can only be the directors (proper crime).

The possibility of possible concurrence, whereby shareholders who have instigated or determined the directors will also be liable for the crime, according to the general rules of concurrence in art. 110 of the Criminal Code.

The crime is only completed if, as a result of the acts performed by the directors, the share capital is affected and not the funds or reserves with respect to which art. 2627 of the Civil Code will apply.

- **Illegal distribution of profits or reserves (art. 2627 of the civil code)**

This criminal conduct consists of distributing profits or advances on profits not actually earned or allocated by law to reserves, or distributing reserves that cannot be distributed by law.

Active subjects of the crime can only be the directors (proper crime). It is pointed out that:

- the return of profits or the replenishment of reserves before the deadline for the approval of the financial statements extinguishes the crime.

- **Illegal transactions involving shares or stock in the company or the parent company (art. 2628 of the civil code)**

The crime is committed by the purchase or subscription of shares or quotas of the company or the parent company that causes damage to the integrity of the share capital and reserves that cannot be distributed by law. It is pointed out that:

- if the share capital or reserves are reconstituted before the deadline for the approval of the financial statements for the fiscal year in relation to which the conduct took place, the crime is extinguished.

This offense can be committed by the directors in relation to the shares of the Company, while in the case of illegal transactions on the shares of the parent company, a liability of the directors can be configured only as an accomplice to the crime of the directors of the subsidiaries, where there is determination or instigation to commit the crime with respect to these individuals.

- **Transactions to the detriment of creditors (art. 2629 of the civil code)**

The crime is committed when directors, in violation of legal provisions protecting creditors, carry out reductions in share capital or mergers with another company or demergers, causing damage to creditors. It is pointed out that:

- compensation of damage to creditors before the trial extinguishes the crime.

Active subjects of the crime can only be the directors (own crime).

- **Fictitious formation of share capital (art. 2632 of the civil code)**

The crime is incorporated by the following conducts:

- a) fictitious formation or increase of share capital by allocating shares or quotas for sums less than their par value;
- b) mutual subscription of shares or quotas;
- c) substantial overvaluation of contributions of assets by kind, receivables, or the assets of the company in the case of transformation.

Active parties to this crime may be the directors and contributing shareholders.

- **Improper distribution of corporate assets by Liquidators (art. 2633 of the civil code)**

The crime is perfected by the distribution of corporate assets among the shareholders before the payment of the company's creditors or the provision of the sums necessary to satisfy them, which causes damage to the creditors.

It is pointed out that:

- the payment of damages to creditors before the judgment extinguishes the crime.

Active parties to the crime can only be the liquidators (proper crime).

- **Impeding control (art. 2625 of the civil code)**

The conduct consists of preventing or otherwise obstructing the performance of control or audit activities legally assigned to shareholders, other corporate bodies or auditing firms, by concealing documents or through suitable artifices.

Active subjects of the crime can only be the directors (proper crime).

It is pointed out that:

- the crime is punished more severely if the conduct causes damage.

- **Illicit influence over the shareholders' meeting (art. 2636 of the civil code)**

This conduct involves determining by simulated acts or by fraud the majority in the shareholders' meeting in order to gain an unfair profit.

This crime can be committed by anyone.

- **Failure to disclose conflict of interest (art. 2629-bis of the civil code)**

Art. 2629-bis of the Civil Code, punishes "a director or member of the management board of a company with securities listed on regulated markets in Italy or another European Union state or widely distributed among the public pursuant to Art. 116 of the Consolidated Text referred to in Legislative Decree feb. 24, 1998, no. 58, and subsequent amendments, or of a person subject to supervision pursuant to the Consolidated Text referred to in Legislative Decree no. 385 of September 1, 1993, the aforementioned Consolidated Text referred to in Legislative Decree no. 58 of 1998, Legislative Decree no. 209 of September 7, 2005, or Legislative Decree no. 124 of April 21, 1993, which violates the obligations set forth in art. 2391, first paragraph." As per Art. 2391, paragraph one, of the Civil Code, the director must inform the other directors and the Board of Statutory Auditors of any interest he or she, on his or her own behalf or on behalf of third parties, has in a certain transaction of the company, specifying its nature, terms, origin and scope; if he or she is a managing director, he or she must also refrain from carrying out the transaction, informing the board of directors of the same; if he or she is a sole director, he or she must also inform the first useful shareholders' meeting. Given that, in most cases of transactions entered into by directors with a conflict of interest, the damaged party is represented by the company itself, it is necessary to determine when the failure to disclose the conflict of interest is committed in the interest or to the benefit of the entity. Based on these considerations, the most relevant hypothesis could be when the director's omissive conduct has caused damage not to the corporation to which it belongs, but to third parties who have come into contact and concluded legal relations of any kind with the corporation. Some of the ways through which the cases referred to in Art. 2629-bis Cod. could be implemented are, merely by way of example:

- failure to declare - by the managing director of a listed company to the Board of Directors - a personal interest or that of his family members in a particular transaction under consideration by the Board of Directors;
- failure on the part of the managing director of a listed company to declare his or her status as a majority shareholder in a company that is a counterparty to that administered by him or her;
- failure of the director or member of the management board to inform the other directors and the Board of Statutory Auditors of any interest that, on his or her own behalf or on behalf of third parties, the same director has in a certain transaction of the Company; in the case of a managing director, failure to refrain from carrying out the transaction in conflict and in the failure to invest the board on the transaction in conflict;
- in case, however, of a sole director, failure to give notice of the conflicting transaction at the first useful shareholders' meeting.

- **Bribery among private individuals (art. 2635 of the civil code)**

The provision punishes:

- general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of companies or private entities who, even through intermediaries, solicit or receive, for themselves or others, money or other benefits not due, or accept the promise thereof, in order to perform or omit an act in violation of the obligations inherent to their office or obligations of fidelity, shall be punished by imprisonment from one to three years;
- whoever performs management functions other than those proper to the persons referred to in the preceding sentence if the act is committed within the organizational framework of the company or private entity.

- **Obstruction of the exercise of the functions of Public Supervisory Authorities (art. 2638 of the civil code)**

The provision identifies two offense hypotheses distinguished by mode of conduct and offensive moment:

- the first is carried out through the exposure in the communications to the Supervisory Authorities provided for by law, in order to hinder their functions, of material facts that do not correspond to the truth, even if they are the subject of evaluations on the economic, equity or financial situation of the subjects subjected to supervision, or through the concealment by other fraudulent means, in whole or in part, of facts that should have been communicated, concerning the same situation;
- the second is accomplished by simply obstructing the exercise of supervisory functions, consciously implemented in any form, including by omitting due communications to the Supervisory Authority.

Subjects of both offenses are directors, general managers, auditors and liquidators.

- **False or omitted statements in connection with issuing the preliminary certificate (art. 54 of Legislative Decree 19/2023)**

The provision punishes those who, in the case of a cross-border merger, in order to make it appear that the conditions for the issuance of the preliminary certificate attesting to the proper fulfillment, in accordance with the law, of the acts and formalities preliminary to the implementation of the merger have been fulfilled, form documents that are false in whole or in part, alter true documents, make false statements or omit relevant information.

Par. 2: Recipients of Special Part "D"

Recipients of Special Part "D" are the directors, auditors, area managers, persons with delegated powers in various capacities of OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all persons who work in various capacities for OMR S.p.A. other than Apical Subjects, as well as employees subject to supervision and control by Apical Subjects in areas of activity at risk.

It should also be pointed out that art. 2639 of the Italian Civil Code equates directors, general managers, auditors and liquidators who perform said functions in a formal manner with those who perform them de facto; in fact, for corporate offenses, both those who are required to perform the same function, otherwise qualified, and those who continuously and significantly exercise the typical powers inherent in the "qualification" or "function" are liable.

Par. 3: Principles of conduct

Under the present Special Part, the recipients are expressly prohibited to:

- carry out, collaborate in or initiate the performance of conduct such as to constitute the types of offences described above;
- initiate, cooperate with, or start the implementation of behaviours that, although they are not such as to constitute in themselves cases of crime falling within those considered above, may potentially become so.

Accordingly, this Special Part sets forth an explicit obligation for the recipients:

- to behave correctly, transparently and cooperatively in compliance with the law and internal company procedures, in all activities aimed at the preparation of financial statements and other corporate communications, in order to provide shareholders and third parties with true and correct information on the company's economic, asset and financial situation;
- to strictly comply with all the rules laid down by law to protect the integrity and effectiveness of the company's capital and to always act in accordance with the company's internal procedures that are based on these principles, in order not to harm the guarantees of creditors and third parties in general;
- to ensure the regular functioning of the company and the corporate bodies, ensuring all forms of control over the company's management provided for by law as well as the free and correct formation of the will of the shareholders' meeting;
- to carry out with timeliness, fairness and good faith all the communications required by the law, regulations towards the Supervisory Authorities, not hindering the exercise of the supervisory functions exercised by them

In addition, it is required to:

- deliver the financial statements draft to all members of the Board of Directors prior to the meeting for its approval and subsequent documented certification of the delivery of said draft;
- identify the person responsible for checking the accounting documents in order to prepare the financial statements;
- promptly notify the Supervisory Board of any anomalies or discrepancies found during the inspection of the financial statements draft.

Within the scope of these behaviours, it is therefore prohibited to:

- represent or transmit for processing and representation in financial statements, reports and prospectuses or other corporate communications, false, missing, or otherwise untrue data about the company's economic, equity and financial situation;
- omit any data and information required by law on the company's economic, asset and financial situation;
- return contributions to shareholders or release them from the obligation to make them, outside the cases of legitimate reduction of share capital, in any form not included among those described below;
- distribute profits or advance payments on profits not actually earned or allocated by law to reserves;
- acquire or subscribe shares of the company other than in the cases provided for by law, causing damage to the integrity of the company's assets;
- form or fictitiously increase the share capital by allocating shares or units for a value lower than their par value when the company is incorporated or when the share capital is increased;
- diverting corporate assets, in the liquidation of the company, from their allocation to creditors by distributing them among the shareholders before paying creditors or setting aside the sums necessary to satisfy them;
- carry out any conduct that materially prevents, through the concealment of documents or the use of other fraudulent means, or that in any case constitutes an obstacle to the performance of the activity of control or audit of company management by the Board of Statutory Auditors or the auditing company;
- determine or influence decisions of the shareholders' meeting by carrying out simulated or fraudulent acts aimed at altering the regular process of forming the will of the shareholders' meeting;
- fail to promptly make the communications and reports required by the laws and regulations to the Supervisory Authorities to which the company's business is subject, as well as the transmission of the data and documents required by the regulations and/or specifically requested by the aforesaid Authorities;
- report in the aforementioned communications or reports, untrue facts, or conceal significant facts in relation to the company's economic, asset and financial situation.

Par. 4: Criminal-prevention protocols and control systems adopted

In addition to the behavioural principles mentioned above, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of corporate crimes are provided for.

b) **The adoption of specific protocols and procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of commission of corporate crimes.

SPECIAL PART "E"

Par. 1: Manslaughter and serious or very serious injury committed in violation of accident prevention regulations and the protection of hygiene and health at work (art. 25-septies Legislative Decree no. 231/2001)

With the introduction of art. 25-septies, Law 12/2007 (which amended Legislative Decree 231/2001) extended administrative liability to crimes of a culpable nature; this has given rise to several problems of an interpretative nature, especially with art. 5 of Legislative Decree 231/2001, which makes the liability of the entity subject to the existence of an advantage or interest for the company. To this regard and given the difficult compatibility of the interest of the entity/company with crimes of a culpable nature, liability could be identified in the event that from the commission of the offence an advantage has nevertheless been derived such as, for example, cost savings in the field of safety at work.

- **Manslaughter (art. 589 of the criminal code)** *"whoever culpably causes the death of a person shall be punished by imprisonment from six months to five years. If the act is committed in violation of traffic regulations or regulations for the prevention of accidents at work, the punishment shall be imprisonment from two to seven years".*

- **Injury by culpable negligence (art. 590, para. 3)**

The conduct of a person who negligently causes serious or very serious bodily injury to another is punished. Serious injury (art. 583, para. 1) is the injury from which results in an illness that endangers the life of the offended person, or an illness or inability to attend to ordinary occupations for a period exceeding forty days, or if it produces lifelong impairment of a senses or an organ; a most serious injury is one from which derives a disease that is certainly or probably incurable, or the loss of a sense, or the loss of a limb or a mutilation that renders the limb useless, or the loss of the use of an

organ or the ability to procreate, or a permanent and serious difficulty of speech, or permanent deformation or disfigurement of the face.

Relevant here, the criminally sanctioned conduct consists of the act, by anyone committed, of causing death or serious or very serious injury to the worker as a result of failure to comply with accident prevention regulations. Active subject of the crime can be anyone who is required to comply with regulations on the protection of health and safety in the workplace. Both criminal offenses examined are characterized by the aggravating factor of failure to comply with the rules for the prevention of accidents at work. Accordingly, the subjective element consists of the so-called specific negligence, that is, the failure to comply with laws, regulations, orders or disciplines aimed at preventing the harmful events referred to in the incriminating rule. Employers are responsible for the harmful event that occurred during the work activity and that has a link of actual derivation with the performance of the work activity itself, with the result that should not in the scope of regulatory relevance - for the purposes of civil, criminal and, therefore, administrative liability under Legislative Decree 231/2001 - only the accidents caused by abnormal behaviour of the worker and, therefore, unforeseeable and not controllable by the persons responsible for the application of preventive measures against accidents at work (so-called elective risk). A number of ways (or rather "culpable" conducts) through which the cases referred to in Art.s 589 and 590 of the Criminal Code could be implemented are, merely by means of example:

- the failure to assess risks;
- the failure to inform and training of personnel;
- the failure to replace what (equipment, chemical substances or preparations used, arrangement of workplaces, etc.) is dangerous with what is not or is less dangerous;
- the failure to conduct workers' health checks;
- the failure to withdraw the worker from risk exposure for health reasons pertaining to his or her person;
- failure to use warning and safety signs;
- failure to provide workers with necessary and appropriate individual safety equipment.

These criminal offenses could occur, merely by means of example, in the event that a person in a top position and/or subject to the direction of others within the Company causes, through negligence, the death or serious or very serious injury of workers and collaborators due to the failure to take the preventive measures in safety in the workplace.

• **Harassment and violence at workplaces**

Although not expressly provided for in Legislative Decree 231/2001, the Company considers unacceptable any act or behaviour that amounts to harassment or violence in the workplace and is committed to taking appropriate measures against those who engage in it.

Par. 2: Recipients of Special Section "E"

The recipients of Special Section "E" are the directors, managers in charge, proxies and instigators in matters of health and safety at work ("Recipients of special assignments and/or proxies"), of OMR S.p.A., as well as employees subject to supervision and control by top management in areas of activity at risk.

Par. 3: Principles of conduct

This Special Section provides for the express prohibition for recipients to:

- carry out or contribute to the realization of commission or omission behaviours such as to integrate the types of offenses described above;
- carry out or contribute to the carrying out of commissive or omissive behaviours that, although they are such as not to constitute in themselves cases of crime falling among those considered above, may potentially become so.

This special part consequently provides an explicit obligation for the recipients to behave in compliance with the law and internal company procedures on health and safety in the workplace.

The company organization complies with the following criteria and principles of behaviour:

- principle of assigning delegated powers and signatory powers in accordance with the applicable legal provisions, as well as consistent with company regulations and other internal provisions issued by the Company;
- principle of clear indication of the delegated parties, the competencies required of the delegated parties and the powers conferred;
- the principle that proxies and signatory powers must be adequately documented;
- the principle according to which to provide for a specific delegation with well-defined limits and powers;
- the principle according to which the delegations of authority and the powers conferred therein are assigned consistently with the assigned organizational responsibilities and the professional profiles and knowledge of each delegate;
- the application of sanctions in case of violation of delegated powers;

- the principle of constant compliance with occupational health and safety regulations;
- the principle of effectiveness of proxies and powers of attorney, according to which the person delegated/proxy must have appropriate decision-making and spending powers;
- verification that the requirements of the delegation of functions in the field of health and safety at work correspond to the requirements of art. 16 of Legislative Decree 81/2008 (delegation of functions);
- adoption of an Organization and Management Model for health and safety at work with adoption of the risk assessment document referred to in art. 28 of Legislative Decree 81/2008, as amended;
- appointment of the head of the Prevention and Protection Service (RSSP) with appropriate professional requirements;
- training of personnel regarding all risks and in relation to the use of protective, safety equipment and tools in order to avoid accidents at work;
- provision of training and awareness-raising programs addressed to staff regarding risks to health and safety in the workplace, regarding preventive and protective measures and behaviours to be adopted in case of emergency.

Par. 4: Criminal-prevention protocols and control systems adopted

The Legislative Decree 81/2008 as amended hereby constitutes the Consolidated Workplace Safety Act. According to Art. 2, co. 1, letter q), risk assessment means the comprehensive and documented evaluation of all risks to workers' health and safety present within the organization.

Subject to the above behavioural principles, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) Specific provision in the Code of Ethics

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of culpable homicide or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work are provided.

b) Adoption of the risk assessment document consisting of the following parts: i) Methodology for risk assessment; ii) Organization and management model; iii) Improvement plan.

c) Adoption of specific procedures and instructions provided in the matrix called "MPC"

d) Adoption of a specific disciplinary system

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of committing the crimes of culpable homicide or serious or very serious injury committed in violation of the rules on the protection of health and safety at work.

SPECIAL PART "F"

Par. 1: Handling of receiving, laundering, using money, goods or benefits of illicit origin (art. 25 octies Legislative Decree 231/2001)

• **Handling or receiving unlawfully received goods (art. 648 of the criminal code)**

Art. 648 of the Penal Code punishes anyone who, "outside the cases of complicity in the crime, [...] *in order to procure for himself or others a profit, purchases, receives or conceals money or things from any crime, or in any case meddles in having them purchased, received or concealed.*" In addition, "the provisions of this art. also applies when the perpetrator of the crime from which the money or things come cannot be charged or is not punishable, or when a condition of prosecution referring to that crime is lacking." The purpose of incriminating such conduct is to prevent the perpetration of the injury of property interests, as a result of the consummation of the main crime, in addition to preventing the commission of the main crime itself, as a result of the limits placed on the circulation of property from crime. Regarding the elements of the incriminated case, "purchase" means the effect of a bargaining activity, whether for free or for consideration, through which the agent obtains possession of the goods. Next, "receiving" is understood to mean any form likely to achieve possession of the goods from crime, even if only temporarily. Finally, "concealment" means the activity aimed at hiding the property from crime after coming into possession of it.

Awareness of the illicit origin of the property received is required for the crime of receiving stolen goods to be established.

• **Money laundering (art. 648-bis of the criminal code)**

Art. 648-bis of the Criminal Code punishes anyone who, "outside the cases of complicity in the crime, [...] *replaces or diverts money, goods or other utilities resulting from a non-culpable offence, or carries out other transactions in relation to them, so as to hinder the identification of their criminal origin.*"

• **Use of money, goods or utilities of unlawful origin (art. 648-ter of the criminal code)**

Art. 648-ter of the Criminal Code punishes "anyone who, outside the cases of complicity in the crime and the cases provided for in art.s 648 and 648-bis, employs in economic or financial activities money, goods or other utilities derived from crime".

• **Self-laundering (art. 648-ter.1 of the criminal code)**

The provision punishes anyone who, after having committed or conspired to commit a crime, employs, substitutes, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities from the commission of such crime, in such a way as to concretely hinder the identification of their criminal origin.

Par. 2: Recipients of Special Part "F"

Recipients of Special Section "F" are the directors, statutory auditors, area managers, individuals with delegated powers in various capacities of OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all individuals working in various capacities for OMR S.p.A. other than apical subjects, as well as employees subject to supervision and control by the apical subjects in risk areas of activity.

Par. 3: Principles of Conduct

This Special Section provides for the following principles of conduct for the recipients:

- Recording and periodically updating an analytical schedule of debt positions;
- Authorization of payment through a system of proxies and signatory powers, so that there is no intermingling between those who commit the company to purchasing and those who decide on the payment of supplies and services;
- Verification of supplier master records;
- Limited use of payment in cash or by bank check;
- Obligation to issue "non-transferable" checks;
- Safekeeping of checkbooks in access-controlled locations;
- Custody of passwords for making on-bank payments;
- Control of operators' inability to change bank details while working in on banking;
- Periodic physical checks of the consistency of head office cash registers;
- Evaluation of the efficiency and regularity of the verification operations carried out on the tills, with reference to formal, legal and accounting requirements;
- Verifications of regularity, adequacy, completeness and updating of accounting records;
- Reconciliation of the register of values received and the results of cash records;
- Verifications of regularity, adequacy, completeness and updating of accounting and non-accounting documentation;
- Verification of proper accounting and actual disbursement into enterprise funds.

Par. 4: Criminal-prevention protocols and control systems adopted

Without prejudice to the above behavioural principles, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to adopt in order to avoid the commission of the crimes of receiving stolen goods, money laundering and use of money, goods or utilities of illegal origin are provided.

b) **Adoption of specific protocols provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violations of the Organizational Model in order to prevent and/or reduce the risk of committing the crimes of receiving stolen goods, money laundering and use of money, goods or utilities of illicit origin.

SPECIAL PART "G"

Par. 1: Copyright infringement offenses (art. 25 novies Legislative Decree 231/2001)

This provision, first introduced by Legislative Decree no. 489 of 1992, implementing Directive 91/250/EC, marked the entry of the criminal protection of software into Italian law. It should be noted, however, that the provision contains

no definition of its object of protection: software. To reconstruct its exact scope, it is then necessary to refer to the civil law provisions contained in the same law.

In particular, art. 2 of the Copyright Law protects computer programs, in whatever form they are expressed, as long as they are original, as the result of the author's intellectual creation, while it excludes from protection the ideas and principles underlying a program, including the ideas and principles underlying its interfaces.

This art. is divided into two paragraphs: the first aimed at the protection of software in general, the second, inserted by Legislative Decree 169/99, protects databases instead.

Regarding the first paragraph, the provision first of all affects the conduct of abusive duplication: the legislator has been more rigorous than the European one, which instead considered it necessary to punish only conduct more properly aimed at trade. Thus, as of today, there is provision for the criminal relevance of any conduct of software duplication that takes place for profit, a much broader meaning than the pre-existing one, which required the specific intent of profit.

The second part of this paragraph enumerates the conduct of importing, distributing, selling, possessing for commercial or entrepreneurial purposes, and renting "pirated" programs; these are all conducts characterized by the intermediation between the producer of the abusive copy and the end user.

In the specific case of OMR S.p.A., it was considered that a risk, albeit minimal, of the commission of offenses belonging to this special part, was attributable to and limited to the following type of crime provided for in art. 171 bis of Law no. 633 of April 22, 1941.

• **Art. 171 bis, Law April 22, 1941 no. 633**

1. *Anyone who unlawfully duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, holds for commercial or entrepreneurial purposes or leases programs contained in media not marked by the Italian Society of Authors and Publishers (SIAE), shall be subject to a punishment of imprisonment from six months to three years and a fine from 2,582 euros (five million lire) to 15,493 euros (thirty million lire). The same punishment shall apply if the act concerns any means intended solely to enable or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program. The punishment shall be no less than a minimum of two years' imprisonment and a fine of 15,493 euros (thirty million lire) if the act is of significant gravity.*

2. *Whoever, for the purpose of profiting, on media not marked SIAE reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in violation of the provisions of Art.s 64 quinquies and 64 sexies, or performs the extraction or reuse of the database in violation of the provisions of Art.s 102-bis and 102-ter or distributes, sells or leases a database, shall be subject to imprisonment from six months to three years and a fine of 2. 582 (five million lire) to 15,493 euros (thirty million lire). The punishment is not less than a minimum of two years' imprisonment and a fine of 15,493 euros (thirty million lire) if the act is of significant gravity.*

The specific conduct of duplication of programs, provided for in art. 171 bis l. no. 633 of 1941 consists of the following cases:

- making an identical copy of the program, which at most includes any variations introduced for the sole purpose of concealing plagiarism;
- duplication of only a part of the program, provided that it is a part endowed with its own functional autonomy and, in any case, constituting the core of the program itself;
- use of the program itself for the purpose of making, by means of modifications and developments, a different computer product;
- "downloading" copyrighted works to a server and from there to other users' computers.

Par. 2: Recipients of Special Part "G"

Recipients of Special Part "G" are the directors, auditors, area managers, persons with delegated powers in various capacities of OMR S.p.A., ("Apical Subjects"), all persons who work in various capacities for OMR S.p.A. and who have access to the pc, as well as employees subject to supervision and control by apical subjects in the areas of activity at risk.

Par. 3: Criminal-prevention protocols and control systems adopted

Without prejudice to the behavioural principles mentioned above, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of crimes related to the violation of copyright.

b) **Adoption of specific procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent

and/or reduce the risk of commission of copyright infringement crimes.

SPECIAL PART "H"

Par. 1: Environmental crimes (art. 25-undecies Legislative Decree 231/2001)

Decree Law no. 68 of may 20, 2015, which introduced some environmental crimes into the Criminal Code, at the same time implemented art. 25-undecies, Legislative Decree 231/2001, adding some of these new criminal offenses among the "predicate offenses" that trigger the administrative liability of legal persons.

In the particular case of OMR S.p.A., it was considered that a risk, albeit minimal, of the commission of crimes belonging to this special part, was attributable to and limited to the following types of crimes:

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

The provision punishes, anyone who illegally causes significant and measurable impairment or deterioration of: 1) water or air, or extensive or significant portions of the soil or subsoil; 2) an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna. When the pollution is produced in a protected natural area or one subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or to the detriment of protected animal or plant species, the punishment shall be increased by one-third to one-half. In case the pollution causes deterioration, impairment or destruction of a habitat within a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraint, the penalty is increased by one-third to two-thirds.

- **Discharge offenses (art. 237, paragraphs 2, 3, 5, 11 and 13, Legislative Decree 03.04.2006 no. 152)**

Art. 25-undecies, para. 2(a), of Legislative Decree no. 231/2001 covers the offenses under art. 137, paragraphs 2, 3, 5, first and second sentences, 11 and 13 of Legislative Decree no. 152/2006 on the subject of discharges of industrial wastewater. "Discharge" according to art. 74, co. 1(h) must be understood as "any type of wastewater discharged from buildings or facilities where commercial activities or the production of goods are carried out, other than domestic wastewater and stormwater runoff."

This crime occurs when conduct aimed at:

- open or otherwise carry out new discharges of industrial wastewater, without authorization, or continue to carry out or maintain such discharges after the authorization has been suspended or revoked, when the industrial wastewater contains the hazardous substances included in the families and groups of substances listed in Tables 5 and 3/A of Annex 5 to Part Three of Legislative Decree 152/2006;
- carry out a discharge of industrial wastewater containing the hazardous substances included in the families and groups of substances indicated in Tables 5 and 3/A of Annex 5 to Part Three of this Decree without complying with the requirements of the permit, or other requirements of the competent authority in accordance with art.s 107, co. 1, and 108, co. 4 of Legislative Decree 152/2006;
- discharge industrial wastewater containing the substances set forth in Table 5 of Annex 5 to Part Three of the Consolidated Environmental Act by exceeding the limit values set forth in Table 3 or, in the case of discharge to the soil, in Table 4 of Annex 5 to Part Three of this Decree, or the more restrictive limits set by the regions or autonomous provinces or the competent authority pursuant to art. 107, co. 1 of Legislative Decree 152/2006;
- violating the discharge prohibitions set forth in art.s 103 and 104 of Legislative Decree 152/2006;
- violating the complete prohibition of spills to the sea in accordance with the provisions contained in the relevant international conventions in force and ratified by Italy by ships or aircraft provided for certain substances or materials.

- **Offences concerning violation of the obligations of communication, keeping of mandatory records and forms (art. 258, para. 4, Legislative Decree 03.04.2006 no. 152)**

Art. 258, para. 4, second sentence, of the Environmental Code provides that: "The punishment referred to in art. 483 of the Criminal Code applies to anyone who, in preparing a waste analysis certificate, gives false information on the nature, composition and chemical and physical characteristics of waste and to anyone who makes use of a false certificate during transportation." The main features of the crime in question can be summarized as follows: object: firstly, the provision under consideration punishes those who, in the preparation of a waste certificate, provide false information on the nature, composition and chemical and physical characteristics of waste. Secondly, the rule punishes the transporter who uses a false certificate during transport; the same is therefore required to ensure the regularity of transport by verifying, as far as pertinent to his function and using the diligence required by the nature of the task, the correspondence between the data enucleated in the certificates of analysis and the relevant waste⁷⁸ active subject: the crime in analysis can be committed by the person in charge of carrying out the analysis on the waste including the entity's internal laboratories or, in the case provided for in the last part of the rule under consideration, by the transporter. In any case, these must be subjects who - once SISTRI has become fully operational - are not obliged to adhere or have

not adhered on a voluntary basis to the same; subjective element: the crime is punishable only by wilful misconduct, it is therefore necessary that the agent foresees and wills that the event will result from his action or omission.

• **Site remediation (art. 257, co. 1 and 2, Legislative Decree 03.04.2006 no. 152)**

Art. 257 of Legislative Decree no. 152/2006 punishes, unless the fact constitutes a more serious crime, anyone who causes the pollution of soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations with the punishment of imprisonment from six months to one year or a fine from two thousand six hundred euros to twenty-six thousand euros, if they fail to carry out the reclamation in accordance with the project approved by the competent authority within the scope of the procedure referred to in Art.s 242 et seq. In case of failure to carry out the notification referred to in Art. 242, the offender shall be punished with imprisonment from three months to one year or a fine from one thousand euros to twenty-six thousand euros. Paragraph 2 provides for the punishment of imprisonment from one year to two years and a fine from five thousand two hundred euros to fifty-two thousand euros if the pollution is caused by hazardous substances.

This crime is committed when, for the purpose of profit, conduct aimed at:

- omitting remediation actions in the case of polluting events of soil, subsoil, surface water or groundwater with the exceeding of risk threshold concentrations even in the case of hazardous substances;
- failing to make notification of the polluting event to territorial bodies and other competent authorities, including in case of hazardous substances.

• **Illegal waste trafficking (art. 259, co. 1, Legislative Decree 03.04.2006 no. 152)**

L'art. 259, co. 1, of Legislative Decree 152/2006 punishes conduct aimed at:

- carry out a waste shipment constituting illegal trafficking pursuant to art. 26 of Regulation (EEC) no. 259 of february 1, 1993;
- carry out a shipment of waste listed in Annex II of the said regulation in violation of art. 1, co. 3 (a), (b), (c) and (d) of the regulation.

• **Atmospheric emission offenses (art. 279, co. 5, Legislative Decree 03.04.2006 no. 152)**

Art. 279, co. 2, Legislative Decree 152/2006 sanctions those who " when operating any establishment violates the emission limit values or prescriptions established by the permit, Annexes I, II, III or V to Part Five of the same decree, the plans and programs or the regulations referred to in art. 271 (" Anyone who exceeds emission values and prescriptions to be applied to facilities and activities of establishments") or prescribed otherwise imposed by the competent authority under this title, is punished by imprisonment of up to one year or a fine of up to 1,032 euros. If the violated limit values or requirements are contained in the integrated environmental permit, the penalties provided for in the regulations governing such permit shall apply.

In order to be made punishable under LD 231/2001, it is necessary that the violation of the exceeding of the emission limit values also results in the exceeding of the air quality limit values stipulated in the current regulations (co. 5).

• **Crimes of ceasing and abating the use of harmful substances in order to protect the stratospheric ozone and the environment (art. 3, co. 6, Law no. 549, Dec. 28, 1993)**

1. *Production, consumption, import, export, possession and marketing of the harmful substances listed in Table A annexed to this law shall be regulated by the provisions of Regulation (EC) no. 3093/94.*

2. *As of the date of entry into force of this Law, it shall be prohibited to authorize facilities involving the use of substances listed in Table A attached to this Law, subject to the provisions of Regulation (EC) no. 3093/94.*

(omissis)....

6. *Whoever violates the provisions of this Art. shall be punished by imprisonment of up to two years and a fine of up to three times the value of the substances used for production purposes, imported or marketed. In the most serious cases, conviction shall be followed by revocation of the authorization or license under which the offending activity is carried out.*

The offense in question is committed when there is integrated conduct aimed at:

- violating the provisions of the decree of the Minister of the Environment, in consultation with the Minister of Industry, Trade and Crafts, regarding the terms and procedures for the use of the substances referred to in Table A, annexed to Law 549/1993, for the maintenance and recharging of equipment and systems already sold and installed on the date of its entry into force, and the terms and procedures for the cessation of the use of the substances referred to in Table B, annexed to the same law, or the provisions regarding the essential uses of the same;
- producing, using, marketing, importing and exporting the substances in Tables A and B annexed to Law 549/1993.

Par. 2: Recipients of Special Part "H"

Recipients of Special Section "H" are the directors, managers in charge, proxies and instigators in environmental matters ("Recipients of special assignments and/or proxies"), of OMR S.p.A., as well as employees subject to supervision and control by top management in areas of activity at risk.

Par. 3: Criminal-preventative protocols and control systems adopted

Without prejudice to the behavioural principles mentioned above, in order to reduce the risk of crimes being committed, the Company has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics which provides the behavioural principles to be adopted in order to avoid the commission of environmental crimes.

b) **UNI EN ISO 14001 environmental certification**

c) **Implementation of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of committing environmental crimes.

SPECIAL PART "I"

Par. 1: Employment of illegal immigrants from third-countries (art. 25 duodecies Legislative Decree no. 231/2001)

Legislative Decree no. 109/2012 was published in the Official Gazette on July 24, 2012, with which the legislature intended to implement Directive 2009/52/EC, containing "minimum standards on sanctions and measures against the employers who employ third-country nationals illegally staying."

The purpose of this Special Part is to define lines and principles of conduct that the Recipients of the Model must follow in order to prevent, in the context of the specific activities carried out and considered "at risk," the commission of the offenses referred to in Legislative Decree 25.07.1998, no. 286.

Art. 22, paragraph 12 of Legislative Decree no. 286/1998 stipulates that "*an employer who employs foreign workers without the residence permit provided for in this art., or whose permit has expired and whose renewal, revocation or cancellation has not been requested within the legal terms, shall be punished by imprisonment from six months to three years and a fine of 5,000 euros for each worker employed*".

Paragraph 12-bis stipulates that the penalties provided for in paragraph 12 are increased by one-third to one-half:

- When the number of workers employed is more than three.
- When the employed workers are of non-working age.
- When the employed workers are subjected to exploitative labour conditions referred to in the third paragraph of art. 603-bis of the criminal code.

The administrative liability of entities exists only in the aggravated hypotheses, governed by paragraph 12 bis), also introduced by Legislative Decree no.109/2012 and amended by Law 161/2017.

It should also be noted that the person responsible for the offense, in the opinion of the case law, is not only the person who materially proceeds to the conclusion of the employment relationship, but also the person who, despite not directly recruitment, makes use of the workers, keeping them in his employ and thus employing them more or less permanently under irregular conditions.

Decree no. 151 of december 22, 2018, "Regulation implementing Directive 2009/52/EC introducing minimum standards on sanctions and measures against employers who engage third-country nationals whose stay is illegal," reaffirming the provisions of art. 22, paragraph 12-ter of Legislative Decree no. 286 /98" with the sentence of conviction, the judge applies the accessory administrative sanction of payment of the average cost of repatriation of the illegally employed foreign worker" **establishes with Art. 1** the criteria for determining and updating the average cost of repatriation:

1. The average cost of repatriation referred to in Art. 1, paragraph 2, of Legislative Decree no. 109 of July 16, 2012, having regard to the year in which the conviction is pronounced, is given by the average in the three-year period preceding the year prior to the year to which the average cost refers of the values resulting from the ratio of the total charges incurred annually for the repatriation of foreign nationals to the total number of repatriations carried out in the same year. The average cost of repatriation shall be increased to the extent of 30% due to the incidence of economic charges related to escort and escort services, rounded up or down to the nearest unit, depending on whether the decimal places in the calculation are greater or less than 50.

2. The average cost of repatriation, calculated in accordance with the criteria set forth in paragraph 1, shall be applied to the average change, relative to the previous year, in the consumer price index for blue- and white-collar households (FOI), net of tobacco, compiled by the National Institute of Statistics. The average cost of repatriation of each illegally employed foreign worker, as a whole determined in accordance with all the criteria in Art. 1, paragraphs 1 and 2, is set, for the year 2018 at 1,398.00 euro, for the year 2019 at 2.052.00 euro, by decree of the Ministry of the Interior of January 31, 2020, to euro 1,971, by decree of January 26, 2021, to euro 1,905, by decree of May 7, 2022, to euro 1,798, and by decree of February 3, 2023, to euro 2,365.23.

Par. 2: Recipients of Special Part "I"

Recipients of Special Part "I" are the directors, statutory auditors, area managers, persons with delegated powers in different positions at OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all persons working for OMR S.p.A. in different capacities other than Apical Subjects, as well as employees subject to supervision and control by Apical Subjects in areas of activity at risk.

Par. 3: Principles of Conduct

This Special Part provides for the following principles of conduct for the recipients:

- 1) upon hiring, the employer shall check the validity of the residence permit, its renewal, if any, and the absence of revocation and/or cancellation measures of the foreign worker's residence permit;
- 2) periodically checking the regularity of the residence permit of the hired personnel;
- 3) Seeking legal advice if doubts arise as to the legitimacy of the work.

Par. 4: Penal - preventive protocols and control systems adopted

Without prejudice to the behavioural principles mentioned above, the Company, aiming at reducing the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of the crime of employing illegally staying third-country nationals are provided.

b) **Adoption of specific procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

d) **Control activities by the Supervisory Board**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of committing the crime of employing third-country nationals whose stay is illegal.

SPECIAL PART "L"

Par. 1: Tax crimes (art. 25 quinquiesdecies Legislative Decree 231/2001)

- **Fraudulent declaration through the use of invoices or other documents for non-existent transactions (art. 2, Legislative Decree no. 74, 10.03.2000)**

Law Decree no. 74 of March 10, 2000, Art. 2, paragraph 1, punishes "anyone who, in order to evade income tax or value-added tax, using invoices or other documents for non-existent transactions, indicates fictitious passive elements in one of the declarations relating to said taxes."

The act is considered to have been committed by availing oneself of invoices or other documents for non-existent transactions when such invoices or documents are recorded in compulsory accounting records, or are held for evidence against the tax authorities.

Art. 2, paragraph 2-bis, Legislative Decree no. 74 dated March 10, 2000 provides for a lesser penalty if the amount of the fictitious passive elements is less than one hundred thousand euros.

- **Fraudulent reporting through other artifices (art. 3, Legislative Decree no. 74, 10.03.2000)**

Art. 3, Legislative Decree 10.03.2000 no. 74, punishes "anyone who, outside the cases provided for in Art. 2, with the intent to evade income tax or value added tax, by carrying out objectively or subjectively simulated transactions or by making use of false documents or other fraudulent means capable of hindering the assessment and misleading the tax authorities, indicates in one of the declarations relating to said taxes assets in an amount lower than the actual amount or fictitious liabilities or fictitious credits and deductions, when, jointly: (i) the tax evaded is greater, with reference to any of the individual taxes, than thirty thousand euros; (ii) the total amount of the assets evaded from taxation, including by indicating fictitious passive elements, is greater than 5 percent of the total amount of the assets indicated

in the declaration, or in any case, is greater than one million five hundred thousand euros, or if the total amount of the fictitious credits and withholdings in reduction of tax is greater than 5 percent of the amount of the tax itself or in any case, is greater than thirty thousand euros".

In this case, the act is again considered committed by using invoices or any other documents related to nonexistent transactions when such invoices or documents are recorded in the mandatory accounting records, or are held for evidence against the tax authorities, while mere violation of the obligations to invoice and record assets in the accounting records or the mere indication in the invoices or records of assets that are lower than the real ones do not constitute fraudulent means.

Art. 8(1) punishes "anyone who, in order to enable third parties to avoid income or value-added taxes, issues or issues invoices or other documents for non-existent transactions."

For the purpose of applying this provision, the issuance or issuance of multiple invoices or documents for non-existent transactions during the same tax period is considered as one offense.

Art. 8(2-bis) provides for a lesser penalty if the untrue amount indicated in the invoices or documents is less than one hundred thousand euros.

- **Concealment or destruction of accounting documents (art. 10, Legislative Decree no. 74, 10.03.2000)**

Art. 10 punishes "anyone who, unless the act constitutes a more serious crime, in order to evade income tax or value added tax, or to allow third parties to evade them, conceals or destroys all or part of the accounting records or documents whose preservation is mandatory, so as not to allow the reconstruction of income or turnover".

- **Fraudulent Subtraction of Taxes (art. 11, Legislative Decree no. 74, 10.03.2000)**

Art. 11, paragraph 1, Legislative Decree 10.03.2000, no. 74, punishes "anyone who, in order to avoid paying income tax or value-added tax or interest or administrative penalties related to said taxes for a total amount exceeding fifty thousand euros, simulously alienates or performs other fraudulent acts on his own or others' property suitable to render all or part of the compulsory collection procedure ineffective".

This penalty is raised if the amount of taxes, penalties and interest exceeds two hundred thousand euros.

Art. 11, paragraph 2, also punishes "anyone who, in order to obtain for himself or others a partial payment of taxes and related accessories, indicates in the documentation submitted for the purposes of the tax settlement procedure assets in an amount lower than the actual amount or fictitious passive elements in a total amount exceeding fifty thousand euros.

The penalty is increased if the amount of the fictitious passive elements exceeds two hundred thousand euros.

- **Misrepresentation (art. 4, Legislative Decree no. 74, 10.03.2000) only in the context of cross-border fraudulent schemes and in order to evade VAT for an amount of not less than ten million euros**

Art. 4, Legislative Decree 10.03.2000, no. 74, punishes: "anyone who, outside the cases provided for in art.s 2 and 3, in order to evade income tax or value added tax, indicates in one of the annual returns relating to these taxes assets for an amount less than the actual amount or non-existent passive elements, when, in combination:

- a) the VAT evaded tax is greater, with reference to any of the individual taxes, than one hundred thousand euros
- b) the total amount of the assets evaded from taxation, including through the indication of non-existent passive elements, is greater than ten percent of the total amount of the assets indicated in the declaration, or, in any case, is greater than two million euros".

- **Failure to declare (art. 5, Legislative Decree no. 74, 10.03.2000) only in the context of cross-border fraudulent schemes and in order to evade VAT for an amount of not less than ten million euros**

Art. 5 punishes, "whoever for the purpose of evading income tax or value added tax, does not submit, being obliged to do so, one of the declarations relating to the said taxes, when the evaded tax is higher, with reference to any of the individual taxes to fifty thousand euros.

Paragraph 1-bis. also "anyone who fails to file, being obligated to do so, a withholding tax return, when the amount of unpaid withholding taxes exceeds fifty thousand euros."

For the purposes of the provision stipulated in paragraphs 1 and 1-bis, a declaration submitted within ninety days of the deadline or not signed or not made on a printout conforming to the prescribed model is not considered omitted.

- **Undue compensation (art. 10-quater, Legislative Decree no. 74, 10.03.2000) only within the framework of cross-border fraudulent schemes and in order to evade VAT for an amount of not less than ten million euros**

Art. 10-quater punishes: "anyone who fails to pay the amounts due, using in compensation, pursuant to art. 17 of Legislative Decree 09.07.1997, no. 241, credits not due, for an annual amount exceeding fifty thousand euros".

Paragraph 2 further punishes: "anyone who fails to pay the amounts due, using as compensation, pursuant to art. 17 of Legislative Decree 09.07.1997, no. 241, nonexistent credits for an annual amount exceeding fifty thousand euros".

Par. 2: Recipients of Special Part "L"

Recipients of Special Section "L" are the directors, auditors, area managers, persons with delegated powers in various capacities of OMR S.p.A., ("Apical Subjects"), collaborators, partners, and all persons working in various capacities for OMR S.p.A. other than apical subjects, as well as employees subject to supervision and control by apical subjects in areas of activity at risk.

Par. 3: Principles of conduct

This Special Section provides for the following principles of behaviour for the recipients:

- Maintain proper and transparent behaviour in compliance with applicable company regulations and procedures, especially those aimed at the formation of financial statements and other corporate communications.
- Recording and periodically updating an analytical schedule of accounts payable positions.
- Verification of supplier master records.
- Always have up-to-date documentation available regarding contracts entered into with third-party suppliers especially for contracts, commissions, supplies, subcontracts, etc.
- Contracts must be dated and signed by the contracting parties.
- Invoices for obligations arising from contracts must expressly bear the details of the contract to which they refer.
- Payments made or received as consideration must be in accordance with: i) sales of products/services actually rendered and/or received; ii) contractual agreements.
- Verification of correspondence between payment recipient and payer in order to have coincidence of contractual parties.
- All payments must be made against invoices or other equivalent documents.
- All payments must be properly accounted for according to proper tax treatment of income components, assets and liabilities.
- Use of the computer system for the recording of active and passive invoices according to current tax provisions.
- Compliance with required direct and indirect tax requirements.
- Verification and control by the Tax Advisor.
- Verification and control by the Board of Auditors.
- Verification of proper accounting and actual payment into company funds.

Par. 4: Penal - preventive protocols and control systems adopted

Without prejudice to the behavioural principles mentioned above, the Company, in order to reduce the risk of commission of crimes, has defined and adopted the following safeguards/protocols:

a) **Specific provision in the Code of Ethics**

The Company has adopted its own Code of Ethics in which the behavioural principles to be adopted in order to avoid the commission of tax crimes are provided.

b) **Adoption of specific procedures provided for in the matrix called "MPC"**

c) **Adoption of a specific disciplinary system**

The Company has adopted a disciplinary system in case of violation of the Organizational Model in order to prevent and/or reduce the risk of commission of tax crimes.