



*Organisation, Management and Control Model
pursuant to Legislative Decree No. 231/2001*

3 B S.p.A.

ORGANISATION AND MANAGEMENT MODEL
PURSUANT TO LEGISLATIVE DECREE
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Glossary of terms

Sensitive areas - Company areas within which sensitive activities are carried out.

Sensitive activities - Activities within the scope of which there is a risk of the offences provided for by the reference legislation (Legislative Decree 231/2001 and subsequent additions) being committed.

Company - the total set of assets and structures organised by 3 B S.p.A. for the performance of its corporate purpose.

C.C.N.L. - National Collective Labour Agreement for Workers in the Wood, Cork, Furniture, Furnishings and Forestry Sectors

Collaborators - Persons who are linked to 3 B S.p.A. by employment relationships, whether subordinate - at any level - or para-subordinate, or who, in any case, act in the interest or in the name and on behalf of the Entity.

Consultants - Persons who perform their activity in favour of 3 B S.p.A. by virtue of an independent contractual relationship.

Decree - Legislative Decree No. 231 of 8 June 2001, as amended.

Recipients - Employees, administrative and control bodies, consortium members, consultants, external collaborators, *partners* of 3 B S.p.A. who are in any way, even indirectly, required to know and apply the provisions, principles and procedures contained and/or referred to in the Model.

Employees - Persons linked to 3 B S.p.A. by a subordinate employment relationship (including executives) or a contractual relationship assimilated thereto.

Documents - Set of documents that make up the Company's Organisation, Management and Control Model.

Entity - "3 B S.p.A." (hereinafter also '3 B').

Guidelines - CONFINDUSTRIA Guidelines approved by the Ministry of Justice by Ministerial Decree 4.12.2003, as last amended and approved by the Ministry of Justice in June 2021.



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Mapping of risk areas - Selection of company areas within which sensitive activities are carried out.

Model - Organisation, management and control model provided for in Articles 6 and 7 of Legislative Decree No. 231 of 8 June 2001.

National reference legislation - Legislative Decree No. 231 of 8 June 2001, as amended and supplemented.

European Union Reference Legislation - Brussels Convention of 26 July 1995 "Protection of the European Communities' Financial Interests", Brussels Convention of 26 May 1997 "Combating Bribery Involving Officials of the European Community and Member States"; and OECD Convention of December 1997 "Bribery of Foreign Public Officials in International Business Transactions"; Law no. 146 of 16 March 2006, no. 146 (Ratification and Execution of the United Nations Convention and Protocols against Transnational Organised Crime, adopted by the General Assembly on 15 November 2000 and 31 May 2001); Directive 2008/99/EC on 'Protection of the Environment through Criminal Law'.

In general, EU regulatory sources that have affected, even indirectly, the domestic national regulation of the administrative liability of entities (Legislative Decree 231/2001).

OdV - Supervisory Board provided for in Article 6 of Legislative Decree 231/2001, with the task of monitoring compliance with the Model and verifying its adequacy.

Sensitive Transaction - Segment of activity that arises in the context of Sensitive Activities.

P.A. - Bodies, sections, offices of the State or local Public Administration, with particular reference to Sensitive Activities for the commission of offences against the Public Administration.

Partners - Parties that work alongside 3 B S.p.A. in a collaborative relationship with regard to the performance of its activities (e.g. *partnerships, joint ventures, tenders, etc.*).

Stakeholders - The shareholders, employees and collaborators, consultants, and representatives in any capacity of 3 B S.p.A. (e.g. proxies, delegates).

Offences - List of offences provided for by Legislative Decree 231/2001 and subsequent amendments and additions.

Shareholders - Owners of quotas and/or shares in 3 B S.p.A.

Company - 3 B S.p.A., with registered office in Via delle Industrie, 1 - 31040 Salgareda (TV), having as its corporate purpose: "The production, sale, *marketing and industrial processing of panels for furniture and furnishing structures; the production, sale, marketing and industrial processing of furniture, furnishing structures and related items as well as accessories and components for the furniture and furnishing industry. In connection with this object, the company may engage in any commercial, industrial and real estate activities deemed necessary or useful*



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by the administrative body for the achievement of its purpose.

purpose; to this end, it may also, on a secondary and non-prevailing basis and in any case not vis-à-vis the public, acquire, without prejudice to the provisions of Article 2361 of the Italian Civil Code, shareholdings and interests in other companies, entities or enterprises having a purpose similar, similar, complementary or in any case related to its own, as well as carry out movable and financial transactions, and provide endorsements, sureties and any other collateral for obligations, including those of third parties that are not shareholders. All this with the exclusion of the performance of any activity qualified by law as financial activity carried out towards the public".

Apical Subjects - Persons who hold functions of representation, administration or management of 3 B S.p.A. or of one of its units endowed with financial and functional autonomy, as well as persons who exercise, even de facto, the management or control of the Entity.

Subsequent additions and amendments - Law no. 49 of 23 November 2001 (art. 25.bis of Legislative Decree 231/2001); Legislative Decree no. 62 of 11 April 2002 (art. 25 *ter* of Legislative Decree 231/2001); Law of 14 January 2003, No. 7 (art. 25 *quater* of Legislative Decree 231/2001); Law No. 228 of 11 August 2003 (art. 25-*quinquies* of Legislative Decree 231/2001); Law No. 146 of 16 March 2006; Legislative Decree No. 231 of 21 November 2007 (art. 25 *octies* of Legislative Decree 231/2001); Law no. 48 of 18 March 2008 (art. 24 *bis* of Legislative Decree 231/2001); Law no. 94 of 15 July 2009 (art. 24 *ter* of Legislative Decree 231/2001); Law no. 99 of 23 July 2009 (Articles 25 *bis.1* and 25 *novies* of Legislative Decree 231/2001); Legislative Decree no. 121 of 7 July 2011 (Article 25 *undecies* of Legislative Decree 231/2001); Law no. 190 of 6 November 2012 (supplementing Article 25 and Article 25 - *ter* of Legislative Decree 231/2001), Law 15 December 2014, No. 186 (supplementing Article 25 *octies* of Legislative Decree 231/2001), Law of 22 May 2015, No. 68 (supplementing Article 25 *undecies* of Legislative Decree No. 231/2001), Law No. 161 of 17 October 2017 (integration art. 25 *duodecies* of Legislative Decree 231/2001), Law no. 167 of 20 November 2017 (introduction art. 25 *terdecies* of Legislative Decree 231/2001), Law no. 39 of 3 May 2019 (introduction art. 25 *quaterdecies* of Legislative Decree 231/2001), Law no. 157 of 19 December 2019 (introduction art. 25 *quinquiesdecies* of Legislative Decree 231/2001); Legislative Decree No. 75 of 14 July 2020 (introduction of Art. 25 *sexiesdecies*); Legislative Decree of 8 November 2021 (introduction of Article 25 *octies.1*); Law No. 22 of 9 March 2022 (introduction of Articles 25 *septiesdecies* and 25 *duodevicies*).

In general, legislative measures that implemented the list of offences provided for in the original provision that introduced the administrative liability of companies (Legislative Decree 231/2001).

GENERAL PART

Chapter 1 - The References normative

1.1 Legislative Decree 231/2001 - General Principles

Legislative Decree No. 231 of 8 June 2001, 'Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality', which came into force on 4 July 2001, and was issued in execution of the delegation granted by Parliament to the Government under Article 11 of Law No. 300 of 29 September 2000, introduced into the Italian legal system a system of administrative liability of Entities.

Article 5(1) establishes the liability of the Entity if certain offences are committed in the interest or to the advantage of the Entity by the following persons:

- persons who hold positions of representation, administration or management of the Entity or of one of its organisational units with managerial and financial autonomy, as well as persons who exercise, also de facto, the management or control of the Entity (directors, general managers, deputy general managers);
- persons subject to the direction and supervision of the persons identified above (non-management employees, collaborators, consultants, etc.).

Interest differs from advantage in that:

- interest is assessed *ex ante* and is normally found when the natural person has not acted contrary to the interests of the organisation;
- the advantage is instead objectively assessed *ex post*, so that the entity's liability may exist even where the person has acted without considering the advantageous consequences that his conduct would have had for the entity.

Interest and advantage are alternative requirements that need not coexist for the configuration of liability under Legislative Decree No. 231/2001.

If one of the persons listed above engages in a criminal activity falling within one of the cases provided for by the relevant legislation, the criminal liability of the person acting will be compounded by the liability of the Entity in whose interest or advantage the activity was carried out.

1.2 The cases of offences

The offences envisaged by Legislative Decree 231/2001 are as follows:

- offences against the Public Administration;
- offences of counterfeiting money, public credit cards and revenue stamps - Article 6 of Law 406/2001 inserted Article 25-*bis* into Legislative Decree 231/2001;
- corporate offences - Legislative Decree 61/2002 inserted Article 25-*ter* in Legislative Decree 231/2001;

- offences with the purpose of terrorism or subversion of the democratic order - Law 7/2003 inserted Article *25-quater* into Legislative Decree 231/2001;
- practices of female genital mutilation, Law 7/2006 inserted Article *25-quater.1* into Legislative Decree 231/2001;
- offences against individual freedom - Law 228/2003 inserted into Legislative Decree 231/2001 Art. *25-quinquies*;
- abuse of information (so-called *Market abuse*, Law 62/2005) - Legislative Decree 58/1998 inserted Article *25-sexies* into Legislative Decree 231/2001;
- transnational offences, provided for and supplemented by Law 146/2006;
- offences arising from the violation of occupational health and safety regulations (manslaughter and culpable injury) - Legislative Decree 123/2007 inserted Article *25-septies* into Legislative Decree 231/2001;
- offences of receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin and self money laundering - Legislative Decree 231/2007 included in Legislative Decree 231/2001 Article *25-octies*, further supplemented by Law 186/2014;
- copyright infringement offences - Law 99/2009 inserted into the Legislative Decree 231/2001 Article *25-novies*;
- computer crimes and unlawful data processing - Law 48/2008 inserted Article *24-bis* into Legislative Decree 231/2001;
- organised crime offences - Law 94/2009 inserted into Legislative Decree 231/2001 Article *24-ter*;
- offences against industry and trade - Law 99/2009 inserted Article *25-bis.1* into Legislative Decree 231/2001;
- offence of inducement not to make statements or to make false statements to the judicial authorities - Law 116/09 included in Legislative Decree 231/2001 Article *25-decies*;
- environmental offences - Legislative Decree 121/11 inserted Article *25-undecies* into Legislative Decree 231/2001, *which was* further supplemented by Law 68/2015;
- offence of undue induction to give or promise benefits (Article 319 quater. of the Criminal Code) - Law 190/12 included this offence in Article 25 of Legislative Decree 231/2001;
- offence of corruption between private individuals (Article 2635 of the Civil Code) - Law 190/12 included this offence in Article *25-ter* of Legislative Decree 231/2001;
- crime of employment of third-country nationals whose stay is irregular - Legislative Decree 109/12 inserted Article *25-duodecies* into Legislative Decree 231/2001;
- tax offences - Law No. 157 of 19 December 2019 inserted into Legislative Decree 231/2001 Art. *25-quinquiesdecies*;
- smuggling - Legislative Decree No. 75 of 14 July 2020 inserted into Legislative Decree 231/2001 Article *25-sexiesdecies*.
- offences against cultural heritage - Law 22/2022 inserted in Legislative Decree 231/2001 Art. *25-septiesdecies*.
- laundering of cultural goods and devastation and looting of cultural and landscape heritage - Law 22/2022 inserted Article *25-duodevicies* into Legislative Decree 231/2001.

1.3 The apparatus sanctions

The system of sanctions described by Legislative Decree 231/2001 for the commission of the offences listed above is divided into the following administrative sanctions:

- fine;
- prohibitory sanctions (also applicable as a precautionary measure) of a duration of no less than three months and no more than two years. They may consist of:
 1. disqualification;
 2. suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
 3. prohibition of contracting with the public administration except to obtain the performance of a public service;
 4. exclusion of benefits, financing, contributions or subsidies and the possible revocation of those granted;
 5. ban on advertising goods or services;
- confiscation (and precautionary seizure);
- publication of the judgment in the event of the application of a disqualification judgment.

i) The Administrative Fine

The administrative pecuniary sanction, governed by Articles 10 et seq. of Legislative Decree No. 231/2001, constitutes the "basic" sanction of necessary application for the payment of which the Entity is liable with its assets or with the common fund.

The Legislator has adopted an innovative criterion for the commensuration of the sanction, attributing to the Judge the obligation to proceed to two different and successive appreciation operations. This entails a greater adjustment of the penalty to the seriousness of the offence and to the economic conditions of the Entity.

The first assessment requires the judge to determine the number of shares (in any event not less than one hundred nor more than one thousand) taking into account:

- the seriousness of the fact;
- the degree of accountability of the organisation;
- of the activity carried out to eliminate or mitigate the consequences of the act and to prevent the commission of further offences.

In the course of the second assessment, the Judge determines, within the minimum and maximum values predetermined in relation to the offences sanctioned, the value of each share (from a minimum of EUR 258.23 to a maximum of EUR 1,549.37) "*on the basis of the economic and asset conditions of the entity in order to ensure the effectiveness of the sanction*" (Article 11(2) of Legislative Decree No. 231/2001).

As stated in point 5.1 of the Report to Legislative Decree No. 231/2001, "*As to the methods of ascertaining the economic and asset conditions of the entity, the judge may make use of the financial statements or other records that are in any event capable of providing a snapshot of such conditions. In certain cases, the evidence may also be obtained by taking into consideration the size of the entity and its position on the market. (...) The judge will not be able to do without immersing himself, with the help of consultants, in the reality of the company, where he will also be able to draw information relating to the state of soundness*



economic, financial and asset situation of the entity'.

Article 12 of Legislative Decree no. 231/2001. No. 231/2001, then provides for the cases in which the pecuniary penalty is reduced and in particular when:

- a) the offender committed the offence primarily in its own interest or in the interest of third parties and the Entity did not derive an advantage or derived a minimal advantage from it;
- b) the pecuniary damage caused is of particular tenuousness;
- c) the Entity has fully compensated the damage and eliminated the harmful or dangerous consequences of the offence or has in any event taken effective steps to do so;
- d) an organisational model suitable for preventing offences of the kind that have occurred has been adopted and put into operation.

ii) Disqualifying Sanctions

The prohibitory sanctions provided for by Legislative Decree No. 231/2001 are:

- disqualification from exercising the activity;
- the prohibition to contract with the Public Administration;
- suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- exclusion from facilitations, financing, contributions and subsidies, and/or the revocation of those already granted;
- the ban on advertising goods or services.

They apply only in relation to the offences for which they are expressly provided for upon the occurrence of at least one of the conditions set out in Article 13, Legislative Decree No. 231/2001, indicated below:

- the Entity has derived a significant profit from the offence and the offence was committed by persons in a senior position or by persons under the direction of others who committed the offence due to serious organisational deficiencies;
- in the event of a repeat offence (i.e. the commission of an offence in the five years following the final conviction for another previous offence);
- in any case, disqualification penalties shall not be applied where the offence was committed in the predominant interest of the perpetrator or of third parties and the Entity obtained a minimal or no advantage or the financial damage caused is of particular tenuousness. The application of prohibitory sanctions is also excluded if the Entity has carried out the restorative conduct provided for in Article 17 of Legislative Decree No. 231/2001 and, more specifically, when the following conditions are met:
 - i) the Entity has fully compensated the damage and eliminated the harmful or dangerous consequences of the offence or has in any event taken effective steps to do so;
 - ii) the Entity has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models capable of preventing offences of the kind committed;
 - iii) the Entity made available the profit obtained for the purposes of confiscation.

Disqualification sanctions have a duration of between three months and two years, and the choice of the measure to be applied and its duration is made by the Judge on the basis of the criteria set



out above indicated for the commensuration of the pecuniary sanction, "*taking into account the suitability of the individual sanctions to prevent offences of the type committed*" (Article 14, Legislative Decree No. 231/2001). The Legislator then took care to specify that the activity prohibition is of a residual nature compared to the other prohibitory sanctions.

iii) Confiscation

With regard to confiscation, it is provided that the price or profit of the offence shall always be confiscated and that, where direct confiscation of the price or profit of the offence is not possible, the confiscation may concern sums of money, goods or other utilities of equivalent value to the price or profit of the offence.

iv) Publication of the Sentence of Conviction

The publication in one or more newspapers of the conviction, either in excerpt or in full, may be ordered by the Judge, together with the posting in the municipality where the Entity has its head office, when a disqualification sanction is applied. Publication is carried out by the Court Registry at the expense of the Entity.

1.4 The modifying events of the Entity

The Decree regulates the regime of the Entity's liability in the case of modifying events (transformation, merger, demerger and transfer of business).

The fundamental principle establishes that '*of the obligation to pay the pecuniary penalty*' imposed on the Entity '*only the Entity shall be liable, with its assets or the common fund*'. The rule, therefore, excludes direct patrimonial liability of members or associates, regardless of the legal nature of the collective body.

The legislature has adopted, as a general criterion, that of applying to the pecuniary sanctions imposed on the Entity the principles of the civil laws on the liability of the entity undergoing conversion for the debts of the original entity; Correspondingly, in the case of prohibitory sanctions, it has been established that such sanctions are to be borne by the Entity into which the branch of activity within which the offence was committed has remained (or has merged), without prejudice to the right of the transformed Entity to obtain the conversion of the prohibitory sanction into a pecuniary sanction, where the reorganisation process following the merger or demerger has eliminated the organisational *deficits* that had made it possible for the offence to be committed.

And precisely:

- transformation: changes in the legal structure (company name, legal form, etc.) are therefore irrelevant for the liability of the Entity: the new Entity will be subject to the sanctions applicable to the original Entity, for acts committed prior to the transformation;
- Mergers and demergers: with regard to the possible effects of mergers and demergers, the Decree provides that the Entity resulting from the merger, including by incorporation, '*shall be liable for the offences for which the entities participating in the merger were liable*'. Upon the takeover of the merged Entity in the legal relations of the merged entities and, even more so, upon the merger of the relevant business activities, including those within which they were

offences committed, there follows a transfer of liability to the merged Entity. In the case of a partial demerger where the demerger takes place by transferring only part of the assets of the demerged Entity, which continues to exist, the liability of the demerged Entity for offences committed prior to the demerger remains unaffected. The collective entities benefiting from the demerger, which receive the assets (in whole or in part) of the demerged entity, are jointly and severally obliged to pay the fines owed by the demerged entity for offences committed prior to the demerger. The obligation is limited to the value of the assets transferred: this limitation does not apply to the beneficiary entities to which the branch of activity within which the offence was committed has been received - even in part;

- sale or contribution of a company: finally, the Decree regulates the phenomenon of the sale and contribution of a company. In the event of sale or transfer of the company in the context of which the offence was committed, the transferee is jointly and severally liable with the transferring Entity for the payment of the pecuniary penalty, within the limits of the value of the transferred company and subject to the benefit of prior enforcement by the transferring Entity. The transferee's liability - in addition to being limited to the value of the business transferred (or transferred) - is also limited to the pecuniary sanctions resulting from the mandatory books of account, or due for administrative offences of which the transferee was in any case aware.

1.5 Liability for offences in groups of companies

The Italian legal system considers the group as a unitary entity only from an economic point of view, whereas, from a legal point of view, it lacks autonomous personality.

It follows that the group cannot be considered as the direct centre of imputation of liability for offences and cannot be included among the subjects indicated in Article 1 of the Decree.

On the contrary, only the individual entities composing the group may be liable in respect of offences committed in the course of business activities.

Belonging to the same group does not allow the liability of the company that has committed the offence to be extended to all the others, since it is instead necessary that the offence committed has brought a specific and concrete benefit - actual or potential and not necessarily of a financial nature - to one and/or more companies of the group.

Similarly, there is no guarantee position at the head of the group holding company concerning the prevention of the commission of offences by subsidiaries.

1.6 Forms of exoneration from administrative liability of the Entity

Introducing the administrative liability of the Entity, Article 6 of Legislative Decree 231/2001 states that the Entity shall not be held liable if it proves that

- 1) the** top administrative body has adopted and effectively implemented, prior to the commission of the offence, Organisation, Management and Control Models suitable to prevent offences of the kind that occurred;



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- 2) the task of supervising the operation of and compliance with the Models and ensuring that they are updated, has been entrusted to a body of the Entity endowed with autonomous powers of initiative and control;
- 3^o) the persons committed the offence by fraudulently circumventing the Organisation, Management and Control Models; however, if the offence is committed by a subordinate (non-managerial) person, the Entity does not have any burden of proof, but it is the prosecution (prosecutor) that will have to prove that the Entity before the offence was committed had not implemented an effective organisational policy suitable to prevent that offence (see Article 7 of Legislative Decree 231/2001);
- 4^o) **there was** no or insufficient supervision by the body referred to in point 2) above.

The adoption of the Organisation, Management and Control Model therefore enables the Entity to escape the imputation of administrative liability. The mere adoption of such a document, by the top administrative body of the Entity, to be identified in the Board of Directors, does not seem, however, sufficient to exclude said liability *tout court*, since it is necessary for the model to be both effective and efficient.

With reference to the effectiveness of the Model, the Decree requires that it:

- identify the activities within the scope of which offences may be committed;
- provides for specific protocols aimed at planning the formation and implementation of the Entity's decisions in relation to the offences to be prevented;
- identify ways of managing financial resources that are suitable for preventing the commission of offences;
- provides for information obligations vis-à-vis the body in charge of supervising the functioning of and compliance with the model.

With reference to the effectiveness of the model, the Decree requires:

- periodic verification, and, in the event significant violations of the prescriptions imposed by the Model are discovered, or changes occur in the organisation or activity of the Entity, or changes in the law, its amendment;
- the adoption of an appropriate disciplinary system to sanction non-compliance with the prescriptions imposed by the Model.

1.7 The Guidelines drawn up by Confindustria as the basis of the Model adopted by Company

In drawing up the Organisation, Management and Control Model of 3 B S.p.A., the current Guidelines issued by Confindustria, which were approved by the Ministry of Justice on 21 July 2014, were used as a comparative yardstick and operational guide, supplemented for tax offences and smuggling, with the new Guidelines issued by Confindustria, which were approved by the Ministry of Justice on 8 June 2021.

Article 6(3) of the Decree expressly provides that Organisational, Management and Control Models may be adopted on the basis of Codes of Conduct prepared by the



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Associations representing the Entities, communicated to the Ministry of Justice, which, in agreement with the other competent Ministries, may, within 30 days, formulate observations on the suitability of the Models to prevent the offences referred to in Legislative Decree 231/2001. In defining the Organisation, Management and Control Model, the Confindustria Guidelines provide for the following phases:

- risk identification and protocols;
- adoption of some general tools, the main ones being a code of ethics with reference to offences *under* Legislative Decree 231/2001 and a disciplinary system;
- identification of the criteria for the selection of the supervisory body, indication of its requirements, tasks and powers and reporting obligations;
- a sufficiently formalized and clear organisational system, in particular with regard to the allocation of responsibilities, hierarchical reporting lines and description of tasks;
- manual and/or computerized procedures governing the performance of activities, providing for appropriate controls;
- powers of authorization and signature attributed consistently with the organisational and management responsibilities defined, providing, where required, for the indication of expenditure approval thresholds;
- management control systems capable of providing timely warnings of the occurrence of general and/or particular critical issues;

In its Guidelines, Confindustria also specifies that the components of the control system must be based on the following principles:

- verifiability, documentability, consistency and congruence of each operation;
- application of the principle of separation of functions and segregation of duties (no one can manage an entire process independently);
- documentation of controls.

In preparing the relevant Organisation, Management and Control Model, the Entity therefore takes into account the indications provided by the Guidelines prepared by Confindustria (also with reference to the *Case Studies* indicated in the Special Part of the Guidelines).

1.8 Summary of predicate offences and penalties

At the date of review of this Organisational Model, the Decree covers the following predicate offences:

Art. 24 Legislative Decree 231/2001 - Misappropriation of funds, fraud to the detriment of the State or a public body or to obtain public funds and computer fraud to the detriment of the State or a public body



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OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Misappropriation to the detriment of the State (Article 316-bis of the Criminal Code)</p> <p>Misappropriation of funds to the detriment of the State (Article 316-ter of the Criminal Code)</p> <p>Fraud to the detriment of the State or other public body (Article 640(2)(1) of the Criminal Code)</p> <p>Aggravated fraud to obtain public funds (Article 640-bis of the criminal code)</p> <p>Computer fraud (Article 640-ter of the criminal code)</p>	<p>Up to five hundred quotas</p> <p>(from two hundred to six hundred quotas if significant profit or damage is obtained from the offence)</p>	<ul style="list-style-type: none"> - prohibition to contract with the P.A. - exclusion from subsidies and revocation of any subsidies already granted - ban on advertising goods and services
<p>Article 24-bis of Legislative Decree 231/2001 - Computer crimes and unlawful processing of data</p>		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Unauthorised access to a computer or telecommunications system (Article 615-ter of the criminal code)</p> <p>Illegal interception, obstruction or interruption of computer or telematic communications (Article 617- quater of the criminal code)</p> <p>Installation of equipment designed to intercept, prevent or interrupt computer or telematic communications (Article 617- quinquies of the criminal code)</p> <p>Damage to computer information, data and programmes (Article 635-bis of the criminal code)</p> <p>Damage to computer information, data and programmes used by the State or other public body or in any case of public utility (Article 635-ter of the Criminal Code)</p> <p>Damage to computer or telecommunications systems (Article 635-quater of the criminal code)</p> <p>Damaging computer or telecommunications systems of public utility (Article 635- quinquies, § 3, Criminal Code)</p>	<p>One hundred to five hundred shares</p>	<ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - ban on advertising goods and services



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<p>Unauthorised possession and dissemination of access codes to computer or telecommunications systems (Article 615-<i>quater</i> of the Criminal Code)</p> <p>Distribution of computer equipment, devices or programmes intended to damage or interrupt a computer or telecommunications system (Article 615-<i>quinquies</i> of the Criminal Code)</p>	<p>Up to three hundred shares</p>	<ul style="list-style-type: none"> - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - ban on advertising goods and services
<p>Forgery of computer documents (Article 491 -<i>bis</i> c.p.)</p> <p>Computer fraud by the person providing electronic signature certification services (Article 640-<i>quinquies</i> of the criminal code)</p>	<p>Up to four hundred shares</p>	<ul style="list-style-type: none"> - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
<p>Art. 24-ter of Legislative Decree 231/2001 - Organized crime offences</p>		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Conspiracy to commit crimes against individual freedom and illegal immigration (Article 416(6) of the criminal code)</p> <p>Mafia-type associations, including foreign ones (Article 416-<i>bis</i> of the criminal code)</p> <p>Political-mafia electoral exchange (Article 416-<i>ter</i> c.p.)</p> <p>Kidnapping for the purpose of robbery or extortion (Article 630 of the criminal code)</p> <p>Other offences committed by availing oneself of the conditions laid down in Article 416-<i>bis</i> of the criminal code or in order to facilitate mafia-type associations</p> <p>Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Article 74 of Presidential Decree 309/1990)</p>	<p>Four hundred to one thousand quotas</p>	<p>For at least one year:</p> <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from subsidies and revocation of any subsidies already granted ban on advertising goods and services
<p>Conspiracy (Article 416(1) to (5) of the criminal code)</p> <p>Weapons offences (Article 407(2)(b)). (a)(5) of the Code of Criminal Procedure)</p>	<p>Three hundred to eight hundred quotas</p>	



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Article 25 of Legislative Decree 231/2001 - Extortion, undue inducement to give or promise benefits and bribery

OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Bribery for the exercise of office (Article 318 of the Criminal Code)</p> <p>Liability of the corruptor for the exercise of his function (Art. 321 of the criminal code)</p> <p>Incitement to bribery for the exercise of a function (Article 322(1) and (3) of the Criminal Code)</p>	<p>Up to two hundred quotas (also for cases of bribery of a public official and international bribery)</p>	<p>NO</p>
<p>Bribery for an act contrary to official duties (Article 319 of the criminal code)</p> <p>Bribery in judicial proceedings (if the corrupt acts are committed to favour or damage a party in court) (Article 319-ter(1) of the criminal code)</p> <p>Liability of the briber for an act contrary to official duties (Article 321 of the criminal code)</p> <p>Incitement to bribery for an act contrary to official duties (Article 322(2) and (4) of the Criminal Code)</p>	<p>Two hundred to six hundred quotas (also for cases of bribery of a public official and international bribery)</p>	<p>For at least one year:</p> <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted; - ban on advertising goods and services
<p>Extortion (Article 317 of the criminal code)</p> <p>Aggravated bribery for an act contrary to official duties if the entity has made a significant profit (Article 319 aggravated pursuant to Article 319-bis of the Criminal Code)</p> <p>Bribery in judicial acts (if someone is unjustly sentenced to imprisonment) (Art. 319-fer, para. 2, Criminal Code)</p> <p>Undue inducement to give or promise benefits (Article 319-quater of the Criminal Code)</p> <p>Liability of the briber for aggravated bribery for an act contrary to official duties and for bribery in judicial proceedings (Article 321 of the criminal code)</p>	<p>Three hundred to eight hundred quotas (also for cases of bribery of a public official and international bribery)</p>	<p>For at least one year:</p> <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services



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Trafficking in unlawful influence (Article 346 bis of the Criminal Code)	Up to two hundred quotas	NO
Article 25-bis of Legislative Decree 231/2001 - Counterfeiting money, public credit cards, revenue stamps and identification instruments or signs		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Counterfeiting of money, spending and introduction into the State, in concert, of counterfeit money (Article 453 of the criminal code)	Three hundred to eight hundred quotas	For no more than one year: <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
Alteration of currency (Article 454 of the criminal code) Counterfeiting watermarked paper in use for the manufacture of public credit cards or stamps (Article 460 of the criminal code) Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code)	Up to five hundred quotas	
Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the criminal code)	The financial penalties established for the offences provided for in Articles 453 and 454, reduced by one third to one half	
Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of forged revenue stamps (Article 459 of the Criminal Code)	The financial penalties established for the offences provided for in Articles 453, 455, 457 and 464(2) of the Criminal Code, reduced by one third	
Counterfeiting, alteration or use of trademarks, distinctive signs or patents, models and industrial designs (Article 473 of the criminal code)	Up to five hundred quotas	
Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code)		



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<p>Spending of counterfeit currency received in good faith (Article 457 of the criminal code)</p> <p>Use of counterfeit or altered stamps received in good faith (Article 464(2) of the Criminal Code)</p>	<p>Up to two hundred quotas</p>	<p>NO</p>
<p>Use of counterfeit or altered stamps other than in cases of conspiracy to counterfeit or alter (Art. 464(1) Penal Code)</p>	<p>Up to three hundred shares</p>	
<p>Art. 25-bis.1 Legislative Decree 231/2001 - Crimes against industry and trade</p>		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Disturbance of industry or trade (Article 513 of the Criminal Code)</p> <p>Fraud in the exercise of trade (Article 515 of the criminal code)</p> <p>Sale of non-genuine foodstuffs as genuine (Article 516 of the criminal code)</p> <p>Sale of industrial products with false signs (Article 517 of the Criminal Code)</p> <p>Manufacture of and trade in goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)</p> <p>Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the criminal code)</p>	<p>Up to five hundred quotas</p>	<p>NO</p>
<p>Unlawful competition with threat or violence (Article 513-bis of the criminal code)</p> <p>Fraud against national industries (Article 514 of the criminal code)</p>	<p>Up to eight hundred quotas</p>	<ul style="list-style-type: none"> -disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services



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Art. 25-ter of Legislative Decree 231/2001 - Corporate offences

OFFENCES-PRESUMED OFFENCES	FINES () ¹	PROHIBITORY SANCTIONS
False corporate communications (Article 2621 of the Civil Code)	Two hundred to three hundred quotas	NO
False corporate communications to the detriment of the company, shareholders or creditors (Article 2622(1) of the Civil Code) Transactions to the detriment of creditors (Article 2629 of the Civil Code) Improper distribution of company assets by liquidators (Article 2633 of the Civil Code) Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code)	Three hundred to six hundred and sixty quotas	
False corporate communications to the detriment of the company, shareholders or creditors in the case of listed companies (Article 2622(3) of the Civil Code)	Four hundred to eight hundred quotas	
False prospectus (see Article 173-bis T.U.F., which replaced the repealed Article 2623 of the Civil Code) () ²	Two hundred to two hundred and sixty shares or four hundred to six hundred and sixty shares, depending on whether or not damage is caused	NO
Illegal distribution of profits and reserves (Article 2627 of the Civil Code)	Two hundred to two hundred and sixty quotas	
Misrepresentation in reports or communications by statutory auditors	Two hundred to two hundred and sixty shares or four hundred to eight hundred shares, depending on whether	

(1) The pecuniary penalty is increased by one third if the entity has obtained a significant profit as a result of the offence.

(2) Article 2623 of the Civil Code was repealed by Article 34, Law No. 262/2005 (Savings Reform Law). The corresponding criminal offence was transferred to the Consolidated Law on Finance (*Article 173-bis*) but is not referred to in Article 25-ter of Decree No. 231, which is therefore to be considered inapplicable. In addition, there is a lack of coordination between Article 25-ter of Decree 231 and Article 173-bis of the Consolidated Law on Finance: the latter, in reformulating the offence of false prospectus, does not emphasize the determination of pecuniary damage to the recipients



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of the prospectus, unlike what Article 25-ter of Decree 231 continues to provide for.



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(repealed Art. 2624 of the Civil Code, see now Art. 27, para. 2, Legislative Decree 39/2010) (3)	whether or not damage is caused to the recipients of the communications	
Obstructing the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Civil Code)	Four hundred to eight hundred quotas	
Obstruction of control causing harm to shareholders (Article 2625(2) of the Civil Code). Wrongful restitution of contributions (Article 2626 of the Civil Code) Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code) Fictitious capital formation (Article 2632 of the Civil Code)	Two hundred to three hundred and sixty quotas	
Market rigging (Article 2637 of the Civil Code) Failure to disclose a conflict of interest (Article 2629-bis of the Civil Code)	Four hundred to one thousand quotas	
Bribery between private individuals limited to the conduct of those who 'give or promise money or other benefits' (Article 2635(3) of the Civil Code)	Two hundred to four hundred quotas	
Article 25-quater of Legislative Decree 231/2001 - Crimes for the purpose of terrorism or subversion of the democratic order		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS

(3) Article 2624 of the Civil Code was repealed by Article 37, paragraph 34, of Legislative Decree No. 39/2010 (Consolidated Audit Law). The corresponding offence has been transferred to Article 27 of the aforementioned decree but is not referred to in Article 25-ter of Decree 231, which is therefore to be considered inapplicable.



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Terrorist or subversive offences under the Criminal Code or special laws punishable by imprisonment of less than 10 years	Two hundred to seven hundred shares	For at least one year: - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisation's or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services - permanent disqualification from activity if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offences.
Terrorist or subversive offences under the Criminal Code or special laws punishable by imprisonment of not less than 10 years or by life imprisonment	Four hundred to one thousand quotas	
Art. 25-<i>quater</i>.1 Legislative Decree 231/2001 - Female genital mutilation practices		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Practices of female genital mutilation (583-bis of the criminal code)	Three hundred to seven hundred shares	For at least one year: - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the predicate offence) - suspension or revocation of licences, authorisation's, accreditation (if it is an accredited private body) or concessions functional to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services.
Article 25-<i>quinquies</i> of Legislative Decree 231/2001 - Crimes against the individual		



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OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS () ⁴
<p>Sexual acts with a child between fourteen and eighteen years of age, in exchange for money or other consideration (Article 600-bis(2) of the criminal code)</p> <p>Child pornography - Offering or transfer of child pornography material, including by telematic means (Article 600-ter(3) and (4) of the criminal code)</p> <p>Possession of child pornography (Article 600-quater of the Criminal Code)</p> <p>Solicitation of minors (Art. 609-undecies c.p.)</p>	<p>Two hundred to seven hundred quotas (including for pornographic material depicting images of minors or parts thereof)</p>	
<p>Child prostitution (Art. 600-bis(1) Penal Code)</p> <p>Child pornography - Recruitment or use of minors for pornographic performances and distribution of child pornography, including virtual pornography (Article 600-ter(1) and (2) of the criminal code)</p> <p>Tourism initiatives aimed at the exploitation of child prostitution (Article 600 quinquies of the criminal code)</p>	<p>Three hundred to eight hundred quotas</p>	<p>For at least one year:</p> <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if [entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of predicate offences) - suspension or revocation of authorisation's, licences or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
<p>Reduction to or maintenance in slavery or servitude (Article 600 of the criminal code)</p> <p>Trafficking in persons (Article 601 of the criminal code)</p> <p>Purchase and sale of slaves (Article 602 of the criminal code)</p>	<p>Four hundred to one thousand quotas</p>	
<p>Art. 25-sexies of Legislative Decree 231/2001 - Market abuse</p>		
PREDICATE OFFENCES () ⁵	FINES	PROHIBITORY SANCTIONS

(4) Provision is made for the definitive disqualification of the activity if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the alleged offences.

(5) Insider trading and market manipulation, where carried out in the interest or to the advantage of the entity, may also constitute administrative offences. Pursuant to Article 187-quinquies of the Consolidated Law on Finance, Consob may impose administrative fines of between EUR 100,000 and EUR 15 million or between EUR 100,000 and EUR 25 million, respectively, for the offences of insider trading and market manipulation; in addition, the



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<p>Abuse of inside information (Article 184 of Legislative Decree No. 58/1998) Market manipulation (Article 185 of Legislative Decree 58/1998)</p>	<p>Four hundred to one thousand quotas (but if the offences have procured the entity a significant product or profit, the penalty is increased up to ten times such product or profit)</p>	<p>NO</p>
<p>Art. 25-septies of Legislative Decree 231/2001 - Manslaughter or serious or very serious injury committed in breach of the rules on health and safety at work</p>		
<p>OFFENCES-PRESUMED OFFENCES</p>	<p>FINES</p>	<p>PROHIBITORY SANCTIONS</p>
<p>Manslaughter committed in breach of Article 55(2) of Legislative Decree 81/08 (Article 589 of the Criminal Code)</p>	<p>A thousand quotas</p>	<p>For at least three months and no more than one year:</p> <ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of authorisation's, licences or concessions instrumental to the commission of the offence
<p>Manslaughter committed in breach of the rules on health and safety at work (Article 589 of the Criminal Code)</p>	<p>Two hundred and fifty to five hundred shares</p>	<ul style="list-style-type: none"> - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
<p>Unintentional personal injury committed in breach of occupational health and safety regulations (Article 590(3) of the Criminal Code)</p>	<p>Not exceeding two hundred and fifty shares</p>	<p>For no more than six months:</p> <ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of authorisation's, licences or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
<p>Art. 25-octies of Legislative Decree 231/2001 - Receiving, laundering and using money, goods or benefits of unlawful origin</p>		

penalty may be increased by up to ten times the profit or product obtained by the entity as a result of the commission of the offence, if the profit or product is significant.



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OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Receiving stolen goods (Article 648 of the Criminal Code)</p> <p>Money laundering (Article 648-bis of the criminal code)</p> <p>Use of money, goods or benefits of unlawful origin (Article 648-ter of the Criminal Code)</p> <p>Self laundering (Article 648-ter.1 of the Criminal Code)</p>	<p>Two hundred to eight hundred quotas (four hundred to one thousand quotas if the money, goods or other benefits originate from a crime for which a maximum term of imprisonment of more than five years is set)</p>	<p>For no more than two years:</p> <ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of authorisation's, licences or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
Art. 25-novies of Legislative Decree 231/2001 - Crimes relating to infringement of copyright		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Criminal protection of rights of economic and moral use (Art. 171, para. 1, lett. a-bis co. 3, l. 633/1941)</p> <p>Criminal protection of software and databases (Art. 171-bis l. 633/1941)</p> <p>Criminal protection of audiovisual works (Article 171-ter of Law 633/1941)</p> <p>Media-related criminal liability (Article 171-septies of Law 633/1941)</p> <p>Criminal liability for conditional access audiovisual transmissions (Article 171-octies of Law 633/1941)</p>	<p>Up to five hundred quotas</p>	<p>For no more than one year:</p> <ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of licences, authorisation's or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
Article 25-decies of Legislative Decree 231/2001 - Inducement not to make statements or to make false statements to the judicial authorities		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code)</p>	<p>Up to five hundred quotas</p>	<p>NO</p>



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Art. 25-undecies Legislative Decree 231/2001 - Environmental offences

OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Environmental pollution (Article 452 bis of the criminal code)	Two hundred and fifty to six hundred quotas	For no more than 1 year: <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence referred to in Article 260 of Legislative Decree 152/2006) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
Environmental Disaster (Article 452-quater of the Criminal Code)	Four hundred to eight hundred quotas	<ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence referred to in Article 260 of Legislative Decree 152/2006) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services
Culpable offences against the environment (Article 452- quinquies of the Criminal Code)	Two hundred to five hundred quotas	NO
Criminal association for the purpose of environmental pollution and/or disaster (Article 452 - octies of the criminal code)	Three hundred to one thousand quotas	NO
Trafficking in and abandonment of high radioactive material (Article 452-sexies of the criminal code)	Two hundred and fifty to six hundred quotas	NO



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<p>Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species (Article 727-bis of the criminal code)</p>	<p>Up to two hundred and fifty shares</p>	<p>NO</p>
<p>Destruction or deterioration of habitats within a protected site (Article 733-bis of the criminal code)</p>	<p>One hundred and fifty to two hundred and fifty shares</p>	<p>NO</p>
<p>Offences relating to the discharge of industrial waste water (Article 137 of Legislative Decree No. 152/2006)</p>	<p>One hundred and fifty to two hundred and fifty shares (para. 3, 5, first sentence, and 13)</p>	<p>NO</p>
	<p>Two hundred to three hundred quotas (para. 2, 5, second sentence, 11)</p>	<p>For no more than six months:</p> <ul style="list-style-type: none"> - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence referred to in Article 260 of Legislative Decree 152/2006) - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A.
<p>Organised activities for the illegal trafficking of waste (Article 260 of Legislative Decree 152/2006)</p>	<p>Three hundred to five hundred quotas (para. 1) Four hundred to eight hundred shares (para. 2)</p>	<ul style="list-style-type: none"> - exclusion from subsidies and revocation of any subsidies already granted - ban on advertising goods and services
<p>Offences relating to unauthorised waste management (Article 256 of Legislative Decree 152/2006)</p>	<p>Up to two hundred and fifty shares (para. 1(a) and 6, first sentence) One hundred and fifty to two hundred and fifty shares (paras. 1(b), 3 first sentence and 5) Two hundred to three hundred shares (para. 3, second sentence) Penalties are reduced by half in the event of non-compliance with the requirements contained in or referred to in the authorisations, lack of requirements and conditions for registrations or communications.</p>	<p>In the sole case of paragraph 3, second sentence, they apply for no more than six months:</p> <ul style="list-style-type: none"> - disqualification from practising - suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services



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Offences relating to site remediation (Article 257 of Legislative Decree 152/2006)	Up to two hundred and fifty shares (para. 1) One hundred and fifty to two hundred and fifty shares (co. 2)	NO
Breach of reporting obligations, keeping of compulsory registers and forms (Article 258 of Legislative Decree 152/2006)	One hundred and fifty to two hundred and fifty shares (para. 4, second sentence)	
Illegal waste trafficking (Article 259 of Legislative Decree 152/2006)	One hundred and fifty to two hundred and fifty shares (co. 1)	
Computerised waste traceability control system (Art. 260-bis Legislative Decree 152/2006)	One hundred and fifty to two hundred and fifty shares (paras. 6 and 7, second and third sentences, and 8, first sentence) Two hundred to three hundred shares (para. 8, second sentence)	NO
Offences relating to the protection of endangered animal and plant species (L. 150/1992)	Up to two hundred and fifty shares (Art. 1(1), Art. 2(1) and (2), Art. 6(4), Art. 3-bis(1) if imprisonment not exceeding one year is provided for) One hundred and fifty to two hundred and fifty shares (Art. 1(2), Art. 3-bis(1) if imprisonment not exceeding two years is provided for) Two hundred to three hundred quotas (Article 3-bis(1) if imprisonment not exceeding three years is provided for) Three hundred to five hundred shares (Article 3-bis(1) if imprisonment of more than three years is provided for)	NO
Offences relating to ozone and the atmosphere (Article 3(6), Law No 549/1993)	One hundred and fifty to two hundred and fifty shares	
Offences relating to air protection and the reduction of emissions into the atmosphere (Art.		



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279, par. 5, Legislative Decree 152/2006)	Up to two hundred and fifty shares	
Ship-source pollution (Art. 9(1) of Legislative Decree 202/2007)		
Malicious pollution caused by ships or culpable pollution aggravated by the determination of permanent or otherwise significant damage to waters (Art. 8(1) and 9(2) of Legislative Decree 202/2007)	One hundred and fifty to two hundred and fifty shares	For no more than six months: - disqualification from carrying on business activities (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence referred to in Article 8 of Legislative Decree 202/2007)
Malicious pollution aggravated by the determination of permanent or otherwise significant damage to water (Article 8(2) of Legislative Decree 202/2007)	Two hundred to three hundred quotas	- suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from subsidies and revocation of any subsidies already granted - ban on advertising goods and services
Article 25-duodecies of Legislative Decree 231/2001 - Employment of third-country nationals whose stay is irregular		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Employment of foreign workers without a residence permit or with an expired, revoked or cancelled residence permit, aggravated by the number of more than three, by the minor's age, by being subjected to particularly exploitative working conditions (Article 22(12-bis) of Legislative Decree 286/1998)	One hundred to two hundred shares, subject to a limit of € 150,000.00	NO
Art. 25-terdecies of Legislative Decree 231/2001 - Racism and xenophobia		



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OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Propaganda or incitement and incitement, committed in such a way as to give rise to a concrete danger of dissemination, based in whole or in part on the denial, gross trivialisation or apologia of the Shoah or crimes of genocide, crimes against humanity or war crimes (Art. 5, para. 2, l. 167/2017)</p>	<p>Two hundred to eight hundred quotas</p>	<p>In cases of conviction for the offences referred to in paragraph 1, the disqualification sanctions provided for in Article 9(2) are applied to the entity for a period of not less than one year.</p> <p>If the entity or one of its organisational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from exercising the activity pursuant to Article 16(3) shall apply.</p>
<p>Art. 25-quaterdecies of Legislative Decree 231/2001 - Fraud in sporting competitions, unlawful gaming or betting and games of chance operated by means of prohibited devices</p>		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Offering money or other benefits or advantages to one of the participants in a sporting competition organised by the federations recognised by the Italian National Olympic Committee (CONI), by the Italian Union for the increase of horse breeds (UNIRE) or by other sporting bodies recognised by the State and by their member associations, in order to achieve a result other than that resulting from the proper and fair conduct of the competition, or the performance of other fraudulent acts aimed at the same end.</p> <p>Misuse of the organisation of (i) lottery or betting or prediction contests reserved by law for the State or another concessionary body, (ii) betting or prediction contests on sporting activities managed by the Italian National Olympic Committee (CONI), its dependent organisations or the Italian Union for the Increase of Horse Breeds (UNIRE), (iii) organisation of public betting on other competitions of persons or animals and games of skill.</p>	<p>For crimes, up to five hundred quotas.</p> <p>For fines, up to two hundred and sixty shares.</p>	<p>For offences, the disqualification sanction provided for in Article 9(2) shall be no less than one year.</p>



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Art. 25-quinquiesdecies d.lgs. 231/2001 - Tax offences

OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Fraudulent declaration by use of invoices or other documents for non-existent transactions resulting in a fictitious liability equal to or exceeding EUR 100 000 (Article 2(1) of Legislative Decree No 74/2000)	Up to 500 quotas	<ul style="list-style-type: none"> - The prohibition of contracting with the public administration, except to obtain the performance of a public service; - exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; - the ban on advertising goods and services
Fraudulent declaration by use of invoices or other documents for non-existent transactions resulting in a fictitious liability of less than EUR 100 000 (Article 2(2-bis) of Legislative Decree No. 74/2000)	Up to 400 quotas	
Fraudulent declaration by means of other artifices (Article 3 of Legislative Decree No. 74/2000)	Up to 500 quotas	
Issuance of invoices or other documents for non-existent transactions for amounts equal to or exceeding EUR 100 000 (Article 8(1) of Legislative Decree No. 74/2000)	Up to 500 quotas	
Issuance of invoices or other documents for non-existent transactions for amounts of less than EUR 100 000 (Article 8(2-bis) of Legislative Decree No 74/2000)	Up to 400 quotas	
Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)	Up to 400 quotas	



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Fraudulent evasion of tax payments (Article 11 of Legislative Decree No. 74/2000)	Up to 400 quotas	
Misrepresentation in cases of serious cross-border VAT fraud ⁶ (Art. 4 of Legislative Decree no. 74/2000)	Up to 300 quotas	
Failure to declare in cases of serious cross-border VAT fraud (Article 5 of Legislative Decree 74/2000)	Up to 400 quotas	
Undue compensation in cases of serious cross-border VAT fraud (Article 10c of Legislative Decree 74/2000)	Up to 400 quotas	
Article 25-sexiesdecies of Legislative Decree 231/2001 - Smuggling		
Offence	Financial penalties	Disqualification sanctions
<ul style="list-style-type: none"> • Smuggling in the movement of goods across land borders and customs areas (Article 282 Presidential Decree no. 43/1973) • Contraband in the movement of goods in border lakes (Article 283 Presidential Decree No. 43/1973) • Smuggling in the maritime movement of goods (Article 284 Presidential Decree No. 43/1973) • Smuggling in the movement of goods by air (Article 285 Presidential Decree No. 43/1973) • Smuggling in non-customs areas (Article 286 Presidential Decree No 43/1973) • Smuggling for undue use of goods imported with customs facilities (Article 287 Presidential Decree No. 43/1973) 	<p>Up to 200 quotas.</p> <p>Up to 400 quotas if the border fees due exceed € 100,000.</p>	<p>The prohibitory sanctions set out in Article 9(2)(c), (d) and (e) shall apply:</p> <ul style="list-style-type: none"> - the prohibition to contract with the Public Administration except to obtain the performance of a public service; - exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; - the ban on advertising goods or services.

(6) Serious cross-border VAT fraud is defined as offences committed as part of cross-border fraudulent
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schemes and with the aim of evading value added tax for a total amount of at least EUR 10 million.



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- Smuggling in customs warehouses (Art. 288 Presidential Decree No. 43/1973)
- Smuggling in cabotage and traffic (Article 289 Presidential Decree No 43/1973)
- Smuggling in the export of goods eligible for duty drawback (Article 290 Presidential Decree No. 43/1973)
- Smuggling on temporary import or export (Article 291 Presidential Decree No. 43/1973)
- Smuggling of foreign tobacco products (Article 291-bis Presidential Decree No 43/1973)
- Aggravating circumstances of the offence of smuggling foreign tobacco products (Article 291-ter Presidential Decree No. 43/1973)
- Criminal association for the purpose of smuggling foreign tobacco products (Article 291-quater of Presidential Decree No. 43/1973)
- Other cases of smuggling (Article 292 Presidential Decree No 43/1973)
- Aggravating circumstances of smuggling (Article 295 Presidential Decree No 43/1973)

Article 25 - septiesdecies of Legislative Decree 231/2001 - Crimes against cultural heritage

OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
Theft of cultural goods (Article 518-bis of the criminal code)	Four hundred to nine hundred shares	In the event of conviction for the offences referred to in paragraphs 1 to 4, the disqualification penalties provided for in Article 9, paragraph 2, shall apply to the entity for a period not exceeding two years
Misappropriation of cultural goods (Article 518-ter of the criminal code)	Two hundred to five hundred quotas	
Receiving stolen cultural goods (Article 518-quater of the criminal code)	Four hundred to nine hundred shares	
Forgery in a private contract relating to cultural goods (Article 518-octies of the criminal code)	Four hundred to nine hundred shares	
Violations relating to the alienation of cultural goods (Article 518-novies of the criminal code)	One hundred to four hundred shares	
Illegal importation of cultural goods (Article 518-decies of the criminal code)	Two hundred to five hundred quotas	
Illegal export or export of cultural goods (Art. 518-undecies of the criminal code)	Two hundred to five hundred quotas	



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Destruction, dispersal, deterioration, defacement, defacement and unlawful use of	Three hundred to seven hundred shares	
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cultural or landscape heritage (Article 518-duodecies of the criminal code)		
Counterfeiting of works of art (Article 518-quaterdecies of the criminal code)	Three hundred to seven hundred shares	
Art. 25 - duodecies of Legislative Decree 231/2001 - Laundering of cultural assets and devastation and looting of cultural and landscape assets		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<ul style="list-style-type: none"> • Laundering of cultural goods (Article 518-sexies of the criminal code) • Destruction and looting of cultural and landscape heritage (Article 518-terdecies of the criminal code) 	Five hundred to one thousand quotas	If the entity or one of its organisational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from exercising the activity pursuant to Article 16(3) shall apply.
Art. 10 l. 146/2006 - Ratification and execution of the UN Convention against transnational organised crime		
OFFENCES-PRESUMED OFFENCES	FINES	PROHIBITORY SANCTIONS
<p>Criminal conspiracy (Article 416 of the criminal code)</p> <p>Mafia-type association, also foreign (Article 416-bis of the criminal code)</p> <p>Criminal association for the purpose of smuggling foreign tobacco products (Article 291-quater of Presidential Decree 43/1973)</p> <p>Association aimed at the illegal trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree 309/1990)</p>	Four hundred to one thousand quotas	<p>For at least one year:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity (definitive disqualification if the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of one of the predicate offences) - suspension or revocation of licences, c or concessions instrumental to the commission of the offence - prohibition to contract with the P.A. - exclusion from benefits and revocation of any benefits already granted - ban on advertising goods and services <p>Permanent disqualification if the entity or one of its organisational units is permanently used for the sole purpose or predominantly to enable or facilitate the</p>



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		commission of predicate offences.
<p>Illegal immigration offences (Article 12(3), (3a), (3b) and (5) of Legislative Decree 286/1998)</p>	Two hundred to one thousand quotas	<p>For no more than two years:</p> <ul style="list-style-type: none"> a) disqualification from practising b) suspension or revocation of licences, authorisations or concessions instrumental to the commission of the offence c) prohibition to contract with the P.A. d) exclusion from subsidies and revocation of any subsidies already granted e) ban on advertising goods and services
<p>Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code)</p> <p>Aiding and abetting (Article 378 of the criminal code)</p>	Up to five hundred quotas	NO



Chapter 2 - Description of the Structure of Company

2.1 Foreword

3 B S.p.A. in December 2018, with a decision of its Board of Directors, had intended to undertake a path aimed at the objective of protecting the health and safety at work of its workers and preventing the commission of the offences of manslaughter and serious or very serious negligent injury committed in violation of the accident prevention regulations, by drafting and implementing an Organisational and Management Model (hereinafter also 'MOG') suitable to protect the responsibilities of the corporate body as provided for by the entry into force in the national system of Legislative Decree 231/01. Legislative Decree 231/01.

Since that time, the Company, through its supreme bodies, had intended to extend the scope of the OMC to further offence areas in the future, aware that, once it had ensured and consolidated an adequate coverage of occupational safety issues in its corporate organisation, it was appropriate to do so.

Since it was a voluntary decision to establish and properly implement an organisation and management model to prevent or exonerate corporate liability in the event of violations leading to offences falling within its scope, the Board of Directors decided, by resolution of 20 December 2022, to mandate the General Management to expand the contents of the OMC to additional predicate offences.

This is in consideration of the fact that 3 B S.p.A. has reached such a size, turnover and number of employees as to make an extension of the MOG advisable, that it operates in the furniture industrial sector potentially sensitive to the protection of many of the offence areas gradually added to the scope of application of Legislative Decree 231/01, and finally of the greater attention that operating in the global market imposes on this issue.

The set of provisions contained in this renewed MOG is made up of a series of organisational, management and behavioural rules which, if correctly implemented, may exempt the implementing company from the liabilities to which it may be held liable, making it possible to prove that it did not gain any interest or advantage from the commission of culpable and intentional offences by any member of the company organisation.

The new Organisation and Management Model is structured in relation to the specificities of 3 B S.p.A. and those of its reference market and aimed at protecting the organisation and all its members.

To this end, the Special Section of the MOG contains a system of internal protocols of conduct, which form an integral part of the MOG and refer to each of the areas of offence subject to protection that it was decided to introduce, with the intention of equipping the implementing parties with suitable tools to achieve the protection objectives declared by the Corporate Entity.

2.2 The activities and general organisational structure of Company

3 B S.p.A. is an industry in the wood-furniture sector, specialising in



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production of doors, accessories, furniture and various elements for the furniture industry partly under its own brand and partly for large international groups.

The main activity is carried out at the production site in Via delle Industrie Salgareda (TV), which is also the company's registered office. The site is made up of several buildings used for different functions and occupies an area of about 200,000 m² of which about 110,000 are covered, and is being progressively expanded.

The following sites are also worth mentioning

Local Unit no. TV/2 Via delle Industrie, 2/4 - 31040 Salgareda (TV). Local

Unit no. TV/4 Via delle Industrie, 4/B - 31040 Salgareda (TV). Local Unit

no. TV/10 Via delle Industrie, 4/A - 31040 Salgareda (TV). Local Unit no.

TV/11 Via Calnuova, 18 - 31040 Salgareda (TV).

Local Unit no. TV/12 Via Provinciale Est, 17 - 31040 Salgareda (TV). Local

Unit no. PN/1 Via Murano, 5 - 33078 San Vito Al Tagliamento (PN). Local

Unit no. VE/4 Via Sandro Pertini, 20 - 30020 Annone Veneto (VE).

The company takes care of the entire cycle from production to marketing and sales of semi-finished and finished products.

The production process briefly consists of the following activities:

- Receipt and storage of incoming products;
- Rough panel processing
- Ennobling by application of polymeric foil
- Product finish (e.g. drilling)
- Packaging
- Finished product storage and shipment to customers;

There are currently about 500 direct employees, plus about 150 temporary workers.

Production activities are structured through machinery and production lines, some of which are highly automated, but there is also a component of manual processing by operators due to the type and high quality of the product. The manual input of workers occurs mainly in the following activities:

- Loading, unloading and quality control in press finishing lines;
- Finishing details in the rough
- Touch-ups and rework;
- Packaging large items.

From a product and process perspective, the management system implemented by 3 B S.p.A. is based on the following international standards with the aim of

- ISO 9001 - guaranteeing product quality and customer satisfaction;
- ISO 14001 - respect the environment;
- ISO 45001 - making a safe and healthy working environment available to workers;
- ISO 50001 - improving the organisation's energy efficiency;
- ISO 28000 - maintaining supply chain security;
- FSC® (licence number FSC-C100194 DNVCOG-000295) and PEFC (licence number PEFC/18-



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31-636 2015-SKM-PEFC-108) - use materials from sustainably managed forests and ensure traceability through the chain of custody.

3 B S.p.A. is careful to provide its customers with quality products by pursuing sustainable and ethical business development and continuity, in harmony with the context in which it operates and in full compliance with applicable legislation and agreements made with stakeholders; to this end, it has adopted an 'Integrated Management System' as a valid tool for pursuing objectives and continuous improvement.

Within this framework, the management of 3 B S.p.A. is committed to:

- identifying risks and opportunities, defining mitigation and improvement actions;
- comply with legislative requirements and other compliance obligations towards stakeholders;
- ensure readiness for open dialogue with its customers, suppliers, third parties and authorities;
- maintain its management system and improve performance continuously;
- prevent pollution and protect all environmental matrices, with particular reference to atmospheric emissions, noise, waste production and the use of recycled material;
- Managing energy efficiently, through the continuous monitoring of its processes and the valorisation of energy performance in the design and procurement of goods and services;
- provide safe and healthy working environments, eliminating hazards and reducing risks, in order to prevent accidents, injuries and illness;
- consulting and involving workers and their representatives;
- take the necessary actions to address security threats, preserve the goods produced and transported;
- manage possible security incidents and other emergency situations;
- implement the maximum effort of its resources to avoid receiving and placing on the market wood or wood-derived products or materials that do not comply with FSC® and PEFC sustainable forest management policies;
- promote the adoption of behaviour consistent with this policy by suppliers, companies working on behalf of the company, customers and end users of its products;
- provide the necessary resources for the application of the principles contained herein and the achievement of the internally defined objectives.

The Company has also embraced the principles of ethical work and transparency and trust in the conduct of business, the most important of which are:

- not employ child labour, forced or compulsory labour;
- respect freedom of association and the right to collective bargaining;
- ensure that there is no discrimination in employment and occupation;



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- fight corruption.

The Company currently holds the following voluntary certifications and related management protocols functional to the implementation of this OMC, in the various offence areas covered:

- **ISO 9001** Certified by a third party since 16/01/1998;
- **ISO 14001** Certified by a third party since 25/10/2010;
- **ISO 45001** Certified by a third party since 28/01/2020;
- **ISO 50001** Certified by a third party from 22/12/2021;
- **ISO 28000** Certified by a third party from 02/11/2020.

2.3 The governance system and powers of the subjects responsible

They are organs of the Society:

- a) the Members' Assembly;
- b) the Administrative Body;
- c) the Board of Auditors.

The Shareholders' Meeting determines the administrative policy of 3 B S.p.A., monitors its implementation and carries out the activities reserved to it by law and by the Articles of Association.

The Administrative Body (Board of Directors also through its delegates) is vested with all powers of ordinary and extraordinary administration of the company, without exception, and has the authority to perform all acts it deems appropriate for the implementation and achievement of the corporate purposes.

Representation of the company is the responsibility of each managing director and each attorney in consideration of the powers assigned.

The Board of Statutory Auditors monitors compliance with the law and the Articles of Association, observance of the principles of proper administration and, in particular, the adequacy of the organisational, administrative and accounting structure adopted by the company and its actual functioning.

The company's management is entrusted to a General Manager (*Managing Director*) appointed by the Board of Directors, whose powers are defined in detail in the deed of appointment, who oversees all the company's technical, administrative, commercial and financial *management* activities.

2.4 The Areas of Business Operations of 3 B S.p.A.

The operational structure of 3 B S.p.A. (see Annex 1) is divided into the following Sectors / Offices: Administration, Finance, Control and Legal Office;



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Sales and Marketing Department;
Information & Communication Technology Office; HSE
Office;

HR department;

Quality Systems and Sustainability
Office; General Services Office;

Research and Innovation Office;

Purchasing Office;

Strategic Project Development Office

Engineering Office:

- Product Engineering
- Process Engineering
- New product launches
- Facility

Production Planning Office Logistics Office

- Logistics department acceptance and dispatch
- Logistics at Annone Veneto

Quality Office

Production Office:

- Rough Department
- Department 4 Sides
- Department 3 B Lux
- Packaging Department
- Maintenance Department
- Technologies
- Branch office San Vito al Tagliamento

The activity takes place at the plant located in Via delle Industrie, 1 - 31040 Salgareda (TV), registered office and production site, as well as at the following branch offices and local units:

Local Unit no. TV/2 Via delle Industrie, 2/4 - 31040 Salgareda (TV). Local

Unit no. TV/4 Via delle Industrie, 4/B - 31040 Salgareda (TV). Local Unit

no. TV/10 Via delle Industrie, 4/A - 31040 Salgareda (TV). Local Unit no.

TV/11 Via Calnuova, 18 - 31040 Salgareda (TV).

Local Unit no. TV/12 Via Provinciale Est, 17 - 31040 Salgareda (TV). Local

Unit no. PN/1 Via Murano, 5 - 33078 San Vito Al Tagliamento (PN). Local

Unit no. VE/4 Via Sandro Pertini, 20 - 30020 Annone Veneto (VE).



2.5 The specific provisions for groups of companies

In the aforementioned latest update of the Guidelines of June 2021, Chapter V on "*Liability for offences in groups of companies*", point 4 provides a series of conduct and management indications on the subject that have inspired this updated version of the MOG and which are listed below; this is because 3 B S.p.A. on 8 November 2021 acquired 100% of the share capital of ARKO S.p.A., an industry in the wood sector that produces elements for furniture.

Specifically:

- each MOG of the group companies was created independently and calibrated to the individual organisational reality;
- each group company has appointed its own autonomous Supervisory Board, which is also distinct in its members.

In the exercise of its management and coordination powers and acting in compliance with the principles of proper corporate and entrepreneurial management, the parent company 3 B S.p.A. promoted the adoption and effective implementation by the subsidiary ARKO S.p.A. of its own MOG, indicating to it the overall structure, the disciplinary system and the implementation protocols to be adapted to the company's specificity.

In this context, it is envisaged that the Parent Company 3 B S.p.A. may provide the Subsidiary ARKO S.p.A. with advisory support of an operational nature, aimed at facilitating the adoption, updating, implementation and monitoring activities of its OMC, as well as, upon request, an *Internal Auditing* function, provided that it is independent and aimed at promoting an overall consistency of approach with respect to the group's guidelines, always and in any case in compliance with the individual decision-making autonomy.

It is also stipulated that appropriate channels of communication may be defined between the parent company and the subsidiary company aimed at reciprocal updates on the state of implementation of the OMC adopted by each, any violations and sanctions applied and amendments made following the introduction of new offences.

3 Finally, B S.p.A. as parent company is entitled to promote an exchange of information between the corporate bodies and functions in charge of implementing or updating the MOG in the event of regulatory changes or organisational changes of interest to the group.

Also with regard to the possible interactions between the parent company 3 B S.p.A. and the subsidiary company ARKO S.p.A., with regard to the activity of the respective Supervisory Bodies (SBs), it is admissible that they exchange information for cognitive purposes useful for their own prevention activity, focused for instance on the definition of the actions planned and carried out, the initiatives taken, the measures prepared and any criticalities encountered in the supervisory activity.

By way of example, while respecting the independence and parity of the Supervisory Boards and the confidentiality of information pertaining to the individual group companies, the appropriateness of exchanging information between them on

- the main planned audits;



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- periodic reports on the activities carried out prepared for the respective Boards of Directors;
- the general annual schedule of meetings planned for its supervisory activities;
- the possible organisation of joint meetings between Supervisory Boards at regular intervals (e.g. annually), aimed at formulating common guidelines concerning supervisory activities and any amendments and additions to be made to individual MOGs.



Chapter 3 - Organisation, management and control model and methodology followed for its preparation

3.1 The construction of Model

The preparation of this Model was preceded by a series of preparatory activities divided into different phases, all aimed at building a risk prevention and management system, in line with the provisions of Legislative Decree 231/2001 and taking into account the 'Confindustria Guidelines'. A brief description is given below of the stages in which the work of identifying risk areas was divided, on the basis of which this Model was then drawn up.

First of all, the Sensitive Processes were identified, implemented through the examination of corporate documentation (articles of association, minutes of conferral of powers, main existing procedures, powers of attorney, internal circulars, etc.) and a series of interviews conducted with key persons in the corporate structure.

From the performance of this analysis process, it was possible to identify, within the corporate structure, a series of Sensitive Processes, in the performance of which the possible commission of offences could be hypothesised, at least in the abstract.

A review of 3 B S.p.A.'s past activities was also completed in order to verify any risk situations and their causes.

3.2 Analysis of risks

We then proceeded, for each of the areas potentially at risk of the commission of relevant offences, to assess the control measures already in place (so-called '*as-is analysis*').

In this phase, therefore, the tools the Company has in place to formalise tasks and monitor the powers held by individuals, to define and standardise activities in order to maintain an adequate level of supervision over the performance of operations, were noted and critically analysed.

The analysis thus carried out is considered preparatory and necessary for the timely identification of any shortcomings to be remedied and improvement actions to be implemented (so-called '*gap analysis*').

The latter, in fact, was developed on the basis of the results obtained in the previous phase and with a reference model, consistent with the provisions of the Decree, with the indications of case law and doctrine, as well as with the aforementioned Confindustria Guidelines and *best practice*. The organisation has thus identified a number of areas for integration and/or improvement in the control system, against which appropriate actions have been defined.

These proceedings were brought to the attention of the Entity, which took diligent steps to try to set up an efficient system of crime prevention procedures.

3.3 Preparation of the Model

This Model consists of a "General **Section**", containing the principles and rules of a general nature relevant to the issues governed by Legislative Decree No. 231/2001, and of individual "**Special Sections**", each of which has been drawn up for the different categories of offences contemplated in Legislative Decree No. 231/2001 that may be abstractly conceivable in the Entity, on the basis of the conclusions that emerged as a result of the analysis described above, each of which contains individual examples with the sole purpose of making the regulatory provisions easy to understand for the recipients of the Model.

In particular, the 'Special Parts' currently provided for are as follows:

- Special Section **I**, entitled "Offences in dealings with the Public Administration", which refers to the types of offences referred to in Articles 24 and 25 of Legislative Decree 231/2001;
- the "Special Section **II**", entitled "Corporate Crimes and Crimes related to Receiving of Stolen Goods, Money Laundering, Use of Goods or Benefits of Unlawful Origin and Self-Money Laundering", which refers to the types of offences referred to in Article 25 *ter* of Legislative Decree 231/2001;
- Special Section **III**, entitled "Crimes committed in violation of workers' health and safety regulations", which refers to the types of offences referred to in Article 25 *septies* of Legislative Decree 231/2001;
- Special Section **IV** entitled "Computer crimes and unlawful processing of data", which refers to the types of offences referred to in Article 24 *bis* of Legislative Decree 231/2001;
- Special Section **V**, entitled "Environmental Crimes", which refers to the types of offences referred to in Article 25 *undecies* of Legislative Decree 231/2001;
- the "Special Section **VI**" entitled "Crimes against industry and trade", which refers to the offences referred to in Article 25 *bis.1* of Legislative Decree 231/2001;
- the "Special Section **VII**" entitled "Copyright infringement offences", which refers to the types of offences referred to in Article 25-*novies* of Legislative Decree 231/2001;
- the "Special Section **VIII**" entitled "Employment of third country nationals whose stay is irregular" which refers to the types of offences referred to in Article 25 *duodecies* of Legislative Decree 231/2001;
- the "Special Section **IX**" entitled "Tax Crimes", which refers to the types of offences referred to in Article 25 *quinquesdecies* of Legislative Decree 231/2001.

i) The Function of the Model

The adoption and effective implementation of the Model not only allow 3 B S.p.A. to benefit from the exemption provided for by Legislative Decree No. 231/2001, but also improves, within the limits provided for therein, its internal control system, limiting the risk of commission of the Offences.

The purpose of the Model is to set up a structured and organic system of procedures and control activities (preventive and *ex post*) aimed at reducing the risk of offences being committed through the identification of Sensitive Processes and their consequent proceduralisation.



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The principles contained in this Model must lead, on the one hand, to determining the full awareness of the potential perpetrator of the offence of committing an offence (the commission of which is strongly condemned and contrary to the interests of the Company, even when it could apparently gain an advantage from it), on the other hand, thanks to constant monitoring of the activity, to enable the Company to react promptly in preventing or impeding the commission of the Offence itself.

One of the aims of the Model is, therefore, to develop awareness in Employees, Corporate Bodies, Consortium Members, Consultants and *Partners* working on behalf of or in the interest of 3 B S.p.A. in the context of Sensitive Processes, they may incur - in the event of conduct that does not comply with the provisions of the Model and other corporate procedures (as well as with the law) - in offences liable to penal consequences not only for themselves, but also for the Entity.

ii) *The Model in the context of the Entity*

In accordance with what is also provided for by the Guidelines, the internal control system, the management control system and the *policies* and procedures that make it up have been considered as general constituent elements of the Model and, in particular:

- a) company organisation charts (Annex 1);
- b) the Code of Ethics (Annex No. 2);
- c) the Disciplinary Code (Annex No. 3);
- d) the company rules governing the principles of conduct and control as well as the specific procedures for the Sensitive Processes of the specific crime risk areas;
- e) in general, the company's rules of empowerment as well as the company's administrative, accounting and financial system.

This Model, therefore, is part of the broader control system consisting mainly of the internal regulatory system already in place in the Entity.

iii) *Adoption of the Model and subsequent amendments to adapt and update it*

3 B S.p.A. has proceeded, through its Administrative Body, to adopt this Model.

Since this Model is an 'act of issuance by the management body', subsequent amendments and additions are the responsibility of the Company's Board of Directors.

The Supervisory Board, on the other hand, is vested with precise tasks and powers, which are set out below in the relevant chapter.

The Board of Directors then decides on the updating and adaptation of the Model on the basis of the amendments and/or additions submitted to it.

Once the amendments have been approved, the Supervisory Board shall, without delay, make them operational and ensure the proper communication of their contents within and outside the Company.

In order to ensure that the changes to the Model are made with the necessary timeliness and effectiveness, without at the same time incurring any lack of coordination between operational processes, the prescriptions contained in the Model and their dissemination, the Managing Director, by virtue of express delegation, has the power to update the Model. The Board of Directors ratifies



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then annually any amendments made by the Managing Director. Pending ratification by the Board of Directors, the amendments made by the Managing Director shall be considered fully valid and effective.

3.4 Processes Sensitive

The risk analysis carried out in the context of the Company's activities, for the purposes of Legislative Decree No. 231/2001, showed that the Sensitive Processes of the Entity at present mainly concern

- offences in relations with the Public Administration;
- corporate offences and offences relating to receiving stolen goods, money laundering, use of goods or benefits of unlawful origin and selflaundering;
- offences committed in violation of workers' health and safety regulations;
- computer crimes and unlawful data processing;
- environmental crimes;
- offences against industry and trade;
- copyright infringement offences;
- employment of illegally staying third-country nationals;
- tax offences.

The other offences contemplated by Legislative Decree 231/2001 do not appear - to date - reasonably configurable in the reality of the Company.

The activities that, due to their intrinsic content, are considered to be more exposed to the commission of the Offences pursuant to Legislative Decree 231/2001 are listed in detail in the respective Special Sections. Following the evolution of legislation or that of the company's activity, the Supervisory Board has the power to identify any additional activities at risk that may be included in the list of Sensitive Processes.

Chapter 4 - The Supervisory Board (SB)

4.1 Identification of the Supervisory Body

The Guidelines identify the main requirements of this Supervisory Board as **autonomy** and **independence, professionalism** and **continuity of action**.

In particular, according to the Guidelines, these requirements require:

- the inclusion of the Supervisory Board '*as a staff unit in as high a hierarchical position as possible*';
- the provision of continuous reporting from the Supervisory Board to the highest administrative level (Chairman, Vice-Chairman, Board of Directors as a whole);
- the absence, for the Supervisory Board as a whole, of operational tasks which - by making it a participant in operational decisions and activities - would jeopardise its objectivity of judgment;
- the connotation of professionalism must refer to the '*baggage of tools and techniques*' necessary to effectively perform the activity of a supervisory and control body;
- the continuity of action, which guarantees an effective and constant implementation of the Model is fostered by the presence of a structure mainly dedicated to the activity of controlling it and, on the whole, '*devoid of operational tasks that could lead it to take decisions with economic-financial effects*'.

The Supervisory Board is therefore entrusted with the task of performing the supervisory and control functions provided for in the Model.

The Supervisory Board is also identified in such a way as to ensure a high degree of confidence in the existence of subjective eligibility requirements that further guarantee the autonomy and independence required by the tasks entrusted.

The Supervisory Board is provided with a specific e-mail address to which each 3 B S.p.A. Employee and/or consortium member may send reports on any violation of the principles, lines of conduct and procedures provided for by the Model, as well as request information concerning the content and application of the Model itself.

4.2 Statute and Regulation of the Supervisory Body

3 B S.p.A. adopted, at the same time as the Model, a By-Laws of the Supervisory Board with the function of regulating the main aspects relating to the functioning of the Board (e.g.: appointment and revocation procedures, duration in office, etc.) and the subjective requirements of its members, of defining the tasks of the Board and of granting it the relevant powers (Annex 4).

Once established, the Supervisory Board will proceed to adopt its own Rules of Procedure



for the regulation of the activities, duties and powers of reporting, verification and control, as well as for the definition of all the aspects relating to the continuity of action of the Body, such as the scheduling of activities, the recording of meetings, the regulation of information flows, the determination of the time intervals of the controls, the identification of the criteria and procedures for analysis, etc. (see Confindustria Guidelines, p. 29).

4.3 Reporting to the Supervisory Board

As indicated in more detail in Chapter 8 below, the Supervisory Board must be notified by management of any aspects of the company's activities that may expose the Company to the risk of one of the predicate offences set out in the Decree being committed.

The Supervisory Board must also be informed, by means of specific reports, by **t h e** directors, managers, employees, consultants and partners of events that could lead to 3 B S.p.A. being held liable for the offences provided for in the aforementioned Decree. In particular, reports must be collected concerning the commission or reasonable belief of the commission of the offences provided for by the decree in question or, in any case, of conduct not in line with the rules of conduct of this Model.

3 B S.p.A. has adopted a special procedure for the collection of reports - in compliance with the provisions of Article 6 of Legislative Decree 231/2001 and Legislative Decree no. 10 March 2023 no. 24 ("*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 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*", published in the Official Gazette of 15 March 2023 no. 63) on *Whistleblowing* - included as Annex 5.

Anyone who, in the performance of his or her duties, should find a violation of the principles and rules set out above, or should become aware of or have a well-founded suspicion of the commission of significant facts or acts, symptomatic of the risk of committing one or more of the offences contemplated by Legislative Decree no. 231/2001, is required to promptly notify the Supervisory Board, which will take action to adopt the appropriate measures, in accordance with the provisions of the Procedure for reporting and notifications to the Supervisory Board attached to this Model.



CHAPTER 5 - SYSTEM DISCIPLINARY

The definition of a system of sanctions applicable in the event of violation of the rules set out in this Model makes the supervisory action of the Supervisory Board efficient and is aimed at ensuring the effectiveness of the Model itself. In fact, the definition of such a disciplinary system constitutes - pursuant to Article 6, second paragraph, letter e) and Article 7, fourth paragraph, letter b) of the Code of Ethics - a disciplinary measure to be adopted by the Supervisory Board.

b) of Legislative Decree No. 231/2001 - an essential requirement of the Model itself for the purposes of exempting the Company from liability.

5.1 Measures against Employees and Executives

Violation by Employees - including Executives - of the individual rules of conduct set out in this Model constitutes a disciplinary offence - as provided for in the Internal Disciplinary Code approved together with this Model (Annex 3) - and shall be subject to the sanctions set out in the Disciplinary Code itself.

With regard to the ascertainment of breaches, disciplinary proceedings and the imposition of sanctions, the powers pertaining, within the limits of their respective competences, to the top Administrative Body and to the General Manager pursuant to collective bargaining shall remain unchanged. The sanctions and any request for compensation for damages will be commensurate with the level of responsibility and autonomy of the Employee, the possible existence of previous disciplinary proceedings against him/her, the intentionality of his/her conduct and the seriousness thereof, meaning the level of risk to which the Entity may reasonably be deemed to be exposed - pursuant to and for the purposes of Legislative Decree no. 231/2001 - as a result of the conduct complained of and in any case within the limits imposed by the CCNL for workers in the wood, cork, furniture, furnishings and forestry sectors.

The disciplinary system is subject to constant verification and evaluation by the Supervisory Board, which verifies the concrete imposition and application of disciplinary measures.

In compliance with the provisions of the relevant legislation and in accordance with the principles of typicality of breaches and typicality of sanctions, 3 B S.p.A. has brought to the attention of its Employees the provisions and behavioural rules contained in the Model, the breach of which constitutes a disciplinary offence, as well as the applicable sanctions, taking into account the seriousness of the breaches.

5.2 Measures against Directors

In the event of a breach of the Model by one or more members of the Board of Directors, if appointed, the Supervisory Board shall inform the entire Board of Directors so that it may take the appropriate measures.



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5.3 Measures against Mayors

In the event of violation of this Model by the Statutory Auditors, the Supervisory Board shall inform the entire Board of Directors so that they may take the appropriate measures.



Chapter 6 - Function, Principles and Structure of the Model within the Company

The primary function of the implemented Model is to set up a structured system aimed at preventing the commission of Offences within the scope of activities that are part of the company's operations, considered 'sensitive' so to speak, and which are fully realised within the so-called risk areas. This is achieved:

- creating in all Addressees the awareness that, in the event of violation of the provisions set out in the Model, they may incur an offence liable to penal and administrative sanctions, which may be imposed not only on themselves, but also on the Entity;
- condemning any form of unlawful behaviour by 3 B S.p.A. as contrary not only to the provisions of the law, but also to the ethical principles adopted by the organisation;
- guaranteeing the Entity, thanks to an action of control of the company's activities in the 'areas of activity at risk', the concrete and effective possibility of taking timely action to prevent the commission of offences.

Following the identification of the risk areas, an in-depth analysis of the activities that could be classified as risk areas was undertaken.

The actual operations, as recorded, were then compared with the procedures approved and implemented by the Company.

In preparing the Model, of central importance was therefore the analysis of existing procedures in order to verify whether they were compatible with the prevention, deterrence and control requirements of Legislative Decree 231/2001.

In order to refine the system already in place, it was decided to implement certain documents with a view to providing the system with greater consistency and homogeneity in light of the scope of work.

Finally, the Model has been articulated in order to ensure a more effective and streamlined update of the same.

In fact, if the "General Section" contains the formulation of general principles of law to be considered substantially invariable, the "Special Section", in consideration of its particular content, is instead susceptible to constant updates. Furthermore, legislative developments - such as, for example, a possible extension of the types of offences which, as a result of other legislation, are included or in any case linked to the scope of the Decree - as well as the development of 3 B S.p.A.'s activity, may make it necessary to supplement the Model with further "Special Sections". To this must be added the presence of numerous consultable annexes, mainly for reasons of *privacy*, only by those directly concerned.

6.1 The risk areas of 3 B S.p.A.'s business.

The analysis of the company's operations revealed a number of risk areas, specifically

listed in the special sections.

The list of risk areas and related activities may change as the company's operations evolve.

It is the duty of the Supervisory Board, especially in correspondence with corporate changes (opening of new operating sites or construction sites, expansion of activities, etc.), to verify, in the performance of its activities, the aforementioned dynamics and to propose to the Managing Director the necessary changes in order to ensure the continuous updating of the 'mapping of sensitive areas and instrumental processes'.

6.2 The procedure for adopting the Model

Without prejudice to the provisions of point 3.3, in the case of implementations necessitated by the evolution of the company's operations, the amendments to the Model, to be considered non-substantial, shall be approved and implemented by the Supervisory Board itself.

He will then inform the Board of Directors of the approved changes; the Managing Director will then adopt them or make further changes and/or additions.

In order to ensure that the changes to the Model are made with the necessary timeliness and effectiveness, without at the same time incurring any lack of coordination between operational processes, the prescriptions contained in the Model and their dissemination, the Managing Director, by virtue of express delegation, has the power to update the Model. In the 'transitional period' between the changes being decided and implemented, these will be effective and binding. The Supervisory Board, in any case, must promptly report in writing, without delay, to the Board of Directors any facts highlighting the need to revise the Model, so that the appropriate resolutions may be adopted.

The provisions of the preceding paragraph also apply, insofar as they are compatible, to changes to procedures necessary for the implementation of the Model. Changes to procedures must be promptly communicated to the Supervisory Board.

6.3 Dissemination of the Model among ' stakeholders'

Stakeholders of the organisation are to be understood as:

- the Members;
- the Board of Directors, the Chairman of the Board of Directors and the Managing Director;
- the Mayors;
- the Employees and/or Collaborators of the Company;
- the representatives, in any capacity validly constituted under Italian law, of the Organisation;
- consultants, external technicians and *partners*.



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3 B S.p.A. works to ensure that the Model, and its operating rules, are adequately brought to the attention of the aforementioned stakeholders.

This dissemination concerns all the actors mentioned above, with a level of depth that varies according to the role and competences attributed to them.

All contractors, suppliers and other persons interacting with the Company must be informed of the contents and objectives of the OMC, in a manner and with contents that conform to the type of relationship they have with the Company.

To this end, the Entity undertakes to publish the Model on its website, as well as to disseminate copies of the documents that are integral parts thereof, such as the Code of Ethics, and to periodically send update *e-mails*, as well as to cooperate with the Supervisory Board in the preparation of special training and refresher courses addressed to the Entity's employees and officers.

3 B S.p.A. shall transmit the Organisational Model to the stakeholders according to a specific dissemination *procedure* shared and approved by the Supervisory Board.

6.4 Training activities and information

The training activities aimed at disseminating knowledge of the OMC must be carried out in a differentiated manner in terms of content and delivery methods, depending on the qualification of the recipients, the level of risk of the area in which they operate, and whether or not they have representative functions in relation to the Company.

In particular, different levels of training must be ensured through appropriate dissemination tools to the various members of the organisation according to their role (Managers, Supervisors and Workers) and function (whether or not they operate in the sensitive offence area covered by the management protocol).

The training modules must have a common minimum content relating to the scope of application of the OMC, its constituent elements, the individual offences it is intended to prevent, and the conduct considered sensitive in relation to the commission of the offences. In addition to the aforementioned common aspects, each individual training programme must be modulated in order to provide its users with the tools necessary for full compliance with the contents of the OMC in relation to the scope of operations and duties of the recipients.

Participation in the training programmes described above is mandatory for all members of the corporate organisation, and the onus of ensuring the effective participation of the recipients lies with the internal persons appointed for this purpose by the Company.

The Supervisory Board is responsible for verifying the contents of the information and training modules as well as the training phases.

For newly recruited persons, or those who will undertake an activity with the Organisation for the first time, an initial briefing concerning the contents and purposes of the Organisational Model must be administered, followed by specific training modulated according to their role in the company.



Chapter 7 - Supervisory and Control System of MOG

The system for verifying the implementation of this OMC adopted by the Company, and the maintenance over time of the adequacy and effectiveness of the measures adopted therein, is based on two levels of control, as described below.

7.1 First level control

The first level of monitoring consists of a technical-operational control that must be carried out by the entire internal company organisation (Board of Directors, General Manager, managers, etc.) and external organisation gravitating around the Company (external Consultants and Suppliers), each within the scope of their own level and responsibilities in accordance with the provisions of the individual management protocols adopted in the Special Parts of this OMC, to which reference should be made for details.

7.2 Secondary control level

The second level of control, which is the responsibility of the Supervisory Board and of any deputies attributable to the Board and appointed by it on the basis of the provisions of the Regulation and the Articles of Association, consists of a periodic verification of the functionality of the preventive system adopted in relation to the scope of application of the OMC.

The Regulation of the Supervisory Board, to which reference is made for details, describes the ways in which these checks are planned and carried out and any information flows to and from the Board. The Supervisory Board has the power to carry out extraordinary checks at any time, requesting and obtaining the documentation useful for carrying out its activities.

In particular, the second level control must be carried out:

- carrying out documentary checks, both periodic and on a sample basis;
- assessing the effectiveness of existing operating procedures and instructions and, where appropriate, requesting the drafting and implementation of further ones;
- examining any reports received;
- reviewing the reports received from *Management*, as provided for in the various protocols contained and described in the special parts of this OMC.

The referring internal corporate functions are required to cooperate in the second level control by fulfilling the requests of the Supervisory Board and providing the documentation and information in their possession.

Chapter 8 - Information Flows to the Supervisory Board and reports

8.1 Information of a general nature

The Supervisory Board must be promptly informed, by means of specific reports by the persons required to comply with the Model, of acts, conduct and events that could give rise to liability for 3 B S.p.A. pursuant to Legislative Decree No. 231/2001.

The following general guidelines apply in this respect:

- Employees and Corporate Bodies must report to the Supervisory Board violations committed by any person and, in particular, news concerning:
 - a) the commission, or reasonable danger of commission, of the offences (and administrative offences) relevant to the administrative liability of entities;
 - b) conduct that, in any case, may lead to a violation of the Model.
- the obligations to provide information on any conduct contrary to the provisions contained in the Model fall within the broader duty of diligence and duty of loyalty of 3 B S.p.A. Employees;
- Consultants, Shareholders and *Partners* will be obliged to report violations (or alleged violations) of the Model to the extent and in the manner contractually provided for;
- The Supervisory Board assesses the reports received; any consequent measures are applied in accordance with the provisions of the chapter entitled '*The Disciplinary System*'. The Supervisory Board is not obliged to take into consideration anonymous reports that do not present reasonable elements of truthfulness and relevance with respect to the implementation of the Model;
- Bona fide whistleblowers will be assured of the confidentiality of their identity;
- in addition to the reports of violations of a general nature described above, and provided that they concern acts or facts relating to the activities falling within the competence of the Supervisory Board, information concerning the following must be mandatorily and immediately forwarded to the Supervisory Board
 - a) measures and/or news coming from judicial police bodies, or from any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, for Offences where such investigations involve 3 B S.p.A., its Employees or members of the Consortium Bodies;
 - b) requests for legal assistance made to the Institution by employees, pursuant to the CCNL, in the event of legal proceedings being initiated against them;
 - c) any reports prepared by the heads of other corporate functions as part of their control activities and from which facts, acts, events or omissions with critical profiles may emerge with respect to compliance with the provisions of Legislative Decree No. 231/2001;
 - d) information on disciplinary proceedings conducted and any sanctions imposed

(including measures against Employees) or of the measures dismissing such proceedings with the relevant reasons, if they are related to the commission of Offences or violation of the rules of conduct or procedures of the Model;

- e) the anomalies or atypicalities found in the available information (a fact that is not relevant if considered on its own, might take on a different evaluation in the presence of repetitiveness or extension of the area of occurrence).

In order to perform its control functions, in addition to the flows indicated, the Supervisory Board may request the periodic transmission of further information or documents, defining on a case-by-case basis the timing, the manner of transmission and the persons in charge of this.

The duty of disclosure on the part of the indicated parties is to be fulfilled through the following information flows:

- periodic report;
- communication.

With regard to the persons in charge of information flows, reference is made in full to the contents of the individual special sections.

8.2 Collection and storage of information

All information and reports provided for in this Model are stored by the Supervisory Board in a special *database* (electronic and/or hard copy) for a period of 10 years. Access to the *database* is permitted to the members of the Board of Directors, unless it concerns investigations against them, in which case authorisation by the Board of Directors will be required, and unless such access is in any case guaranteed by applicable law.

Documentation relating to Sensitive Processes provided for in the Model itself and/or in the related operating rules (e.g.: interviews, audit reports, *gap* cards, etc.) is also kept for 10 years.

8.3 Reporting any unlawful conduct (Article 6(2-bis) of Legislative Decree No. 231/2001)

In accordance with the requirements of the legislation in force (most recently, Legislative Decree No. 24/2023), this MOG, by means of a specific annex (sub no. 5), provides for:

- a) A dedicated internal whistleblowing system allows employees, suppliers and collaborators to make secure and anonymous reports. The system offers adequate data security and confidentiality guarantees for *whistleblowers*.
- b) A clear process for the handling of reports received, by designating a person responsible for analysing and investigating reports ('Handler' of reports), ensuring timeliness, confidentiality and impartiality in the handling of reports.
- c) An external reporting channel made available by ANAC (National Authority



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Anticorruption) through an infrastructure that operates both digitally (special web-based platform) and through its offices operating in the territory to which one can directly address oneself, which is suitable to guarantee the confidentiality of the reporter's identity.

- d) The prohibition of direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report.
- e) Appropriate measures for the deletion of data after the retention period has expired, as they are no longer useful for the purpose (so-called '*Data Retention*' measures).
- f) Appropriate sanctions against those who violate the whistleblower protection measures, as well as those who maliciously or grossly negligently make reports that later prove to be unfounded.

Company staff who, having already reported internally to their direct supervisor or superior the occurrence of alleged breaches of the OMC, find that such breaches are persistent or repeated, are entitled to inform the Supervisory Board by means of specific methods codified and made known to the company organisation.

This is without prejudice to the right of any member of the company organisation to appeal directly to the Supervisory Board without prior internal reporting.

All reports received must be handled promptly by the Supervisory Board in a confidential manner in accordance with the procedures laid down in its Rules.

Special Section I - Crimes in dealings with the Public Administration

1. Offences in dealings with the Public Administration (Articles 24 and 25 of Legislative Decree 231/2001)

This Special Section refers to offences that may be committed in the context of the relations between 3 B S.p.A. and the Public Administration, if committed in the exclusive interest of the company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the offence would not have been committed if they had supervised in compliance with the obligations inherent to their office.

We briefly set out below the individual offences contemplated in Articles 24 and 25 of Legislative Decree 231/2001 and abstractly applicable to 3 B S.p.A., referring to the text of the decree, to that of the Criminal Code, as well as to that of the Special Laws referred to from time to time, for a detailed description of the same, which must in any case be considered as already known pursuant to Article 5 of the Criminal Code.

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

The provision punishes *'anyone who, outside the public administration, having obtained from the State or other public body or from the European Communities grants, subsidies, loans, subsidised loans or other disbursements of the same kind, however denominated, intended for the achievement of one or more purposes, does not allocate them for the intended purposes'*.

This offence occurs when the Company, after having received funding or contributions from the Italian State or the European Union, fails to use the sums obtained for the purposes for which they were intended (in fact, the conduct consists in having misappropriated, even partially, the sum obtained, without it mattering that the planned activity was in any case carried out).

The offence is committed, for example, if the directors of 3 B S.p.A., after obtaining a loan from the European Union for the implementation and/or restructuring of production facilities, decide to abandon the initial project and allocate the funds obtained to increase the capital reserve.

Considering that the moment of commission of the offence coincides with the execution phase, the offence may also occur with reference to financing already obtained in the past and which is now not used for the purposes for which it was granted.

• *Misappropriation of funds to the detriment of the State or the European Union (Article 316-ter of the Criminal Code)*

This criminal offence punishes those who *'through the use or presentation of false declarations or documents or those certifying untrue things, or through the omission of due information, unduly obtain, for themselves or for others, contributions, subsidies, financing, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities'*.

The difference between the present crime and the one indicated in the preceding paragraph lies in the fact that in the



In the case of Article 316-ter of the Criminal Code, it is already the receipt of the disbursements that is 'undue', whereas in the offence of 'embezzlement', it is not the conduct of the recipient (which, indeed, must be lawful) that is sanctioned, but rather the use of the sums received for purposes other than those for which they were granted.

The offence is committed, for instance, where the entity submits false documents in order to obtain a loan from the Italian State in favour of 3 B S.p.A.; in this case, contrary to what has been seen with regard to Article 316-bis, the use to which the funds are put is irrelevant, since the offence is committed at the time the funds are obtained.

Lastly, it should be noted that the offence referred to in Article 316-ter of the Criminal Code is residual compared with the more serious offence of aggravated fraud sanctioned by Article 640-bis of the Criminal Code.

• *Fraud to the detriment of the State, other public body or the European Union (Article 640(2)(1) of the Criminal Code).*

This offence is committed when the offence of fraud (which penalises '*anyone who, by means of artifice or deception, misleads someone, procures for himself or others an unjust profit to the detriment of others*') is committed 'to the detriment of the State or another public body'.

The 'predicate offence' triggering the liability of the entity is therefore not 'simple' fraud (punished by Article 640(1) of the Criminal Code), but rather fraud 'aggravated' because committed to the detriment of the State or another public body (punished by Article 640(2)(1) of the Criminal Code).

This offence may occur, for instance, where the directors of 3 B S.p.A., when preparing documents or data for obtaining particular tax relief, provide the Public Administration with untrue information (e.g. supported by forged documentation), in order to obtain the relief.

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

Article 640-bis of the criminal code penalises a particular type of fraud, concerning '*contributions, subsidies, financing, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities*'.

The typical criminally relevant conduct is the one envisaged for 'simple' fraud as seen in the preceding point. On the other hand, the material object of the conduct is more specific, because the "unjust profit to the detriment of others" consists, in this case, in obtaining "contributions, subsidies, financing, subsidised loans or other disbursements of the same kind" granted by the State, other public bodies or the European Communities.

This offence may occur if the General Manager of the Company uses artifice or deception, for instance by communicating untrue data or preparing false documentation, in order to obtain public financing in favour of 3 B S.p.A..

• *Computer fraud, if committed to the detriment of the State or other public body (Article 640-ter of the criminal code)*

This offence occurs when, by altering the operation of a computer or telecommunications system or manipulating the data contained therein, an unfair profit is obtained to the detriment of the State or another public body.



In concrete terms, the offence in question may be committed if, once a public loan or a social security benefit has been obtained, one of the directors of 3 B S.p.A. breaches the computer system in order to enter a loan amount higher than that legitimately obtained by the Company.

• ***Fraud in public supply (Article 356 of the Criminal Code).***

The provision punishes 'anyone who commits fraud in the performance of supply contracts or in the fulfilment of other contractual obligations' arising from a supply contract concluded with the State, or with another public body, or with an undertaking exercising public services or public necessity.

This offence may occur where 3 B S.p.A., having concluded a supply contract with the persons indicated in the provision, engages in fraudulent conduct in the execution or performance of the contract.

• ***Fraud to the detriment of the European Agricultural Fund (Article 2. L. 23/12/1986, n.898) [introduced by Legislative Decree n. 75/2020].***

The provision punishes the person who - where the act does not constitute a more serious offence under Article 640-bis of the Criminal Code - unduly obtains, for himself or for others, aid, premiums, allowances, refunds, contributions or other disbursements from the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development by means of the presentation of false data or information.

• ***Embezzlement (limited to the first paragraph of Article 314 of the Criminal Code) and Embezzlement by profiting from another person's error (Article 316 of the Criminal Code) [introduced by Legislative Decree no. 75/2020].***

Article 314 of the Criminal Code punishes 'a public official or a person in charge of a public service, who, having by reason of his office or service the possession or otherwise the availability of money or other movable property of others, appropriates it'. Article 316 of the Criminal Code penalises 'a public official or a person in charge of a public service, who, in the performance of his duties or service, taking advantage of the error of others, unduly receives or retains, for himself or for a third party, money or other benefits'.

In particular, the offence envisaged by Article 316 of the Criminal Code could be committed in the event that a Company employee contributes to the offence committed by a public official ("corrupting" the entity), who, in the performance of his duties and taking advantage of the error of others, unduly receives or withholds, on behalf of 3 B S.p.A., money or other benefits from others.

• ***Extortion (Article 317 of the Criminal Code)***

This offence occurs when a public official or a person in charge of a public service, abusing his position, compels someone to procure for himself or others money or other benefits not due to him.

This offence is susceptible of a merely residual application in the context of the cases considered by Legislative Decree no. 231/2001; in particular, this form of offence could occur in the event that an Employee of the Company concurs in the offence of a public official who, taking advantage of this capacity, requests the person in charge of accepting tender applications to accept



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an application from 3 B S.p.A. after the deadline.



• *Corruption for the exercise of a function or for an act contrary to official duties (Articles 318 and 319 of the criminal code)*

This offence arises where a public official, in the exercise of his functions or powers (318) - or in order to omit or delay or to have omitted or delayed an official act, or in order to perform or to have performed an act contrary to his official duties (319) - unduly receives, for himself or for a third party, money or other benefits or accepts a promise thereof (leading to an advantage in favour of the offeror). The activity of the public official may take the form either of a due act (e.g. speeding up a file whose processing falls within his competence) or of an act contrary to his duties (e.g. public official accepting money to ensure the award of a tender).

This offence differs from extortion in that there is an agreement between the bribe-giver 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.

• *Bribery in judicial proceedings (Article 319-ter of the criminal code)*

This offence occurs when the Company is a party to legal proceedings and, in order to obtain an advantage in the proceedings, bribes a public official or a person in charge of a public service (not only a magistrate, but also a clerk or other official).

The offence is committed if - for example - the General Manager of 3 B S.p.A. hands over money to the President of the Court where a case in which the Company is a defendant is pending, in order to choose a particularly lenient judge for 3 B S.p.A. itself.

• *Undue inducement to give or promise benefits (Article 319-quater. of the Criminal Code)*

This offence occurs when, unless the act constitutes a more serious offence, the public official or the person in charge of a public service, abusing his position or powers, induces someone to give or promise unduly, to him or to a third party, money or other benefits.

• *Bribery of a person in charge of a public service (Article 320 of the criminal code)*

This offence is committed when a public official engages in the same criminal conduct as the public official pursuant to Articles 318 and 319 of the Criminal Code, described above.

The offence is committed - for instance - if an Employee of 3 B S.p.A. hands over money to a person in charge of a public service of a municipality that is managing a concession file, in order to provide confidential information.

• *Incitement to bribery (Article 322 of the criminal code)*

This offence occurs when, in the presence of conduct aimed at bribery, the public official refuses the offer unlawfully made to him.

This offence is committed - for instance - in the event that an Employee of 3 B S.p.A. offers money to a municipal official, who does not accept it, in order to favour the evasion of an application in favour of the Company.

• *Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, abuse of office, of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organisations and of officials of the European Communities and of foreign States (Article 322-bis of the Criminal Code)*

The provisions cited above with reference to Articles 314, 316, 317 to 320, 322 and 323 of the Criminal Code also apply to members of E.C. institutions (European Parliament, Court of Justice, Court of Auditors of the European Communities), E.C. officials persons seconded by the member states or by any public or private body to the E.C., members and employees of bodies established on the basis of the founding treaties of the E.C., those who, within the member states of the E.C., perform functions or activities corresponding to those of public officials and persons in charge of a public service.

• *Abuse of office (Article 323 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].*

The provision - provided that the act does not constitute a more serious offence - penalises a public official or a person in charge of a public service who, in the performance of his functions or service, in breach of specific rules of conduct expressly laid down by law or by acts having the force of law and from which no margin of discretion remains, or by failing to abstain in the presence of a personal interest or that of a close relative or in the other prescribed cases, intentionally procures for himself or others an unfair pecuniary advantage or causes unfair damage to others.

• *Trafficking in unlawful influence (Article 346 bis of the Criminal Code)*

This newly introduced offence punishes anyone who, apart from cases of complicity in the offences referred to in Articles 319 of the Criminal Code (Corruption for an act contrary to official duties) and 319-ter of the Criminal Code. (Bribery in judicial proceedings), "*exploiting existing relations with a Public Official or a Person in Charge of a Public Service, unduly causes to be given or promised, either to himself or to others, money or other pecuniary advantage, as the price of his own unlawful mediation towards the Public Official or the Person in Charge of a Public Service or to remunerate him, in relation to the performance of an act contrary to the duties of his office or to the omission or delay of an act of his office*".

The same punishment shall apply to anyone who unduly gives or promises money or other pecuniary advantage. The penalties are increased if the acts are committed in connection with the exercise of judicial activities. If the acts are of particular tenuity, the penalty is reduced.

2. Sensitive Processes in Relations with the Public Administration

In consideration of the activities carried out by 3 B S.p.A. and its internal structure, pursuant to Article 6 of the Decree, the following categories of transactions and activities at risk, in which the offences set out in Articles 24 and 25 of the Decree could be committed, have been identified:

- transactions relating to subsidised loans or aimed at obtaining facilities and contributions



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from the Public Administration;

- management of financial resources;
- communication of company information and data to the Public Administration;
- personnel management and recruitment;
- management of social security treatments;
- management of staff expense reports;
- management and allocation of rewards, financial recognition and company benefits to staff;
- management of collaborations with external consultants;
- management of audits, inspections, controls carried out by the P.A. required by laws and regulations;
- management of litigation activities at all levels, also with the help of external lawyers;
- participation a procedures of tenders for the awarding of contracts (activities sales/supply to public bodies);
- current relations with the Public Administration (in particular, to obtain authorisations, licences or concessions necessary for the exercise of company activities);
- requests for public funding and contributions of any kind and nature (in particular for the development of industrial research and/or product development or process innovation projects);
- disbursement of contributions and donations;
- management of environmental authorisations.

The Functions of 3 B S.p.A. directly involved in the performance of these sensitive processes are the following:

- General Management;
- Administration, finance and control;
- Human resources;
- Treasury;
- Sales/Commercial Office;
- *Facility* Function.

3. Principles of conduct and control in the risk area of offences against the Public Administration

The general principles of conduct apply to the Addressees of this Model who, for whatever reason, have relations with the Public Administration on behalf of or in the interest of 3 B S.p.A..

It is forbidden to engage in, collaborate in or give rise to conduct such that, taken individually or collectively, it directly or indirectly constitutes the types of offences considered above (Articles 24 and 25 of Legislative Decree No. 231/2001).

Violations of the company principles and procedures laid down for this purpose are also prohibited.

In order to prevent the occurrence of offences against the Public Administration provided for by the Legislative Decree No. 231/2001, all Addressees of this Model must comply with the following 'Principles of conduct in relations with the P.A.:



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- Strictly observe all laws, regulations and procedures governing relations and/or contacts with Public Bodies, Public Administrations and/or Public Officials and/or Persons in Charge of Public Services;
- to characterise relations with public bodies, public administrations and/or public officials and/or persons in charge of public services with the utmost transparency, correctness and impartiality;
- verify, by means of the control exercised by the heads of the various Areas on the Collaborators carrying out activities vis-à-vis public entities, that any relationship, even occasional, with the same entities is carried out in a lawful and regular manner.

It is also forbidden:

- using one's position to obtain benefits or privileges for oneself or others;
- accepting undue advantages of any kind, as well as gifts and/or presents that go beyond normal courtesy or business practices, which may affect one's independence and impartiality;
- requesting and/or using contributions, financing, subsidised loans or other disbursements of the same kind granted or issued by the State, the Public Administration, other public bodies or the European Community or other public bodies under international law, by submitting false declarations or documents or by omitting due information;
- Corresponding and/or proposing and/or asking third parties to propose the payment and/or giving of money or other benefits to a Public Official or Public Administration or other public officials of the European Community or other public bodies under international law;
- Representatives of the Public Administration or their family members must not be offered, either directly or indirectly, any form of free gift, present or gratuitous service which may appear, in any case, connected to the business relationship with 3 B S.p.A. aimed at influencing the independence of judgement or inducing to ensure any advantage for the Company. Even in those countries where offering free gifts, presents or gifts is a widespread practice as a sign of courtesy, such gifts must be of a nature and value that are not disproportionate to the circumstance and do not conflict with the provisions of the law; in any case, they must not be interpreted as a request for favours in return. In case of doubt, any Addressee who becomes aware of an alleged breach of this rule shall promptly inform the Company, which, in appropriate cases, shall submit the report to the Supervisory Board. In any case, the gifts offered must be adequately documented to allow verification by the same. Contributions and financing for political and welfare purposes must remain within the limits allowed by law and be authorised in advance by the Board of Directors or by the corporate functions designated by the latter;
- Paying and/or proposing the payment and/or requesting a third party to propose the payment and/or giving of money or other benefit to a Public Official in the event of

in which 3 B S.p.A. is a party to legal proceedings;

- engage in artifice and/or deception, such as to mislead and cause damage to the State (or other public body or the European Union or international public law bodies) in order to make an unfair profit;
- promising and/or paying sums, promising and/or granting goods in kind and/or other benefits and/or utilities in relations with Representatives of political forces and/or interest-bearing associations, in order to promote or favour the interests of 3 B S.p.A., also as a result of unlawful pressure;
- grant advantages of any kind (economic promises, promises of employment, etc.) in favour of representatives of the Italian or foreign Public Administration that may influence the independence of judgement or induce them to secure any advantage for the Company;
- circumvent the preceding prohibitions by resorting to different forms of aid and/or contributions which, in the guise of sponsorships, appointments, consultancy, advertising, have the same purposes as those prohibited above;
- stealing, altering and/or manipulating the data and contents of the computer or telematic system, in order to obtain an unfair profit and cause damage to third parties;
- exploiting existing relations with a Public Official or a Person in Charge of a Public Service or obtaining the giving or promising, for oneself or for others, of money or another pecuniary advantage as the price of one's mediation with the Public Official or the Person in Charge of a Public Service or in order to remunerate him/her;
- make payments between private individuals that are not justified by an appropriate contractual title and that may constitute any kind of criminal offence.

Finally, with regard to third party contractors (e.g. Collaborators, Consultants, *Partners*, Suppliers, etc.) involved in the performance of activities at risk with respect to offences against the Public Administration, who operate on behalf of and in the interest of 3 B S.p.A., the relevant contracts, according to precise selection criteria defined in this Model, must

- be set out in writing in all their terms and conditions;
- contain *standard* clauses in order to comply with Legislative Decree 231/2001 (i.e., in the case of a foreign entity operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to offences against the Public Administration under the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set out in Legislative Decree No. 231/2001 (or, in the case of a foreign subject operating abroad, to the observance of the international and local regulations relating, in particular, to conduct corresponding to the offences against the Public Administration envisaged by the Decree) and to undertake to behave in accordance with the provisions of the regulation;
- contain an appropriate clause regulating the consequences of violation by them of the rules set out in Legislative Decree No. 231/2001 (or, in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct constituting offences against the Public



Administration provided for in the Decree) (e.g. express termination clauses, penalties).

4. Specific procedures in the risk area of offences against the Public Administration

For activities within the categories of risk operations identified above, all 3 B S.p.A. Employees must comply with the following procedures:

- the formation of acts and their authorisation levels, to guarantee the transparency of the choices made, must be reconstructible;
- there must be no subjective identity between those who take or implement decisions, those who must give accounting evidence of the operations decided upon, and those who are required to carry out the controls provided for by law and by the procedures laid down in the internal control system;
- the documents concerning the business activity of 3 B S.p.A. must be filed and kept, by the competent function, in such a way as not to allow their subsequent modification, except with appropriate evidence;
- access to documents, as referred to in the preceding point, once filed, must always be justified and allowed only to the person competent under internal rules, or his delegate, the Board of Auditors or equivalent body;
- the choice of external consultants must be made on the basis of requirements of professionalism, independence and competence, giving appropriate reasons;
- no fees or commissions must be paid to Partners, Collaborators, Shareholders and Suppliers or to public subjects to an extent that is not congruous with respect to the services rendered to the Company and/or in any case not in accordance with the assignment conferred, to be assessed on the basis of criteria of reasonableness and with reference to the conditions or practices existing on the market or determined by tariffs;
- the remuneration systems rewarding Employees and Collaborators must respond to realistic objectives consistent with the tasks and activities carried out within 3 B S.p.A. and with the responsibilities entrusted;
- 3 B S.p.A., for the purpose of implementing decisions on the employment of financial resources, must make use of financial and banking intermediaries subject to transparency and fairness regulations in accordance with European Union regulations;
- declarations made to national or Community public bodies for the purpose of obtaining concessions, authorisations or licences must contain only absolutely truthful information;
- judicial, tax and administrative inspections (e.g. relating to Legislative Decree 81/2008 on work safety, relating to Legislative Decree 152/2006 on the environment, tax inspections, INPS, etc.) must be attended by the persons expressly delegated to do so.

The Addressees of the Model are also obliged to apply and observe all the provisions contained in the following documents adopted by 3 B S.p.A., which form an integral part of this Model:

- Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual, latest version available on the company server) to which we refer;
- Company regulations of 3 B S.p.A., published on the company platform from 26.04.2023,



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displayed on the notice boards accessible to all personnel, as well as delivered by hand on the occasion of each new employment.

- Procedure for Issuing and Approving Investment or Expenditure Orders and Purchase Requests (Ref. IO_AMM_004)
- Company Cash Management Procedure (Ref. IO_AMM_015):
- Procedure for approving contracts for the purchase of goods and/or services (Ref. IO_AMM_016).

The Company must also implement and comply with an adequate **system of delegated and proxy powers**.

As a matter of principle, the system of delegated and proxy powers must obey the criteria of traceability and traceability of sensitive operations, while enabling the efficient management of the Company's business.

Delegation' is understood to mean that internal act of assigning functions and tasks.

A "power of attorney" is understood to be the unilateral legal transaction whereby 3 B S.p.A. grants an individual person the power to commit the entity economically and/or to act on its behalf.

For the effective prevention of offences, the system of delegated and proxy powers must comply with the following principles:

- a) all those who, on behalf of 3 B S.p.A., have formal relations with the P.A. and private individuals must have a proxy; in particular, each proxy must specifically and unequivocally define the powers of the delegate and the subject (body or individual) to whom the delegate hierarchically reports. They must perform their activities in accordance with the principles of honesty and fairness;
- b) Each power of attorney entailing the power of expenditure and/or representation must be accompanied by an internal delegation describing the scope and limits of the relevant management power, as set out above;
- c) in sensitive processes concerning offences against the P.A., the attorney with spending power shall have the power to commit 3 B S.p.A., while payments shall be made by the competent administrative offices, thus guaranteeing the division of functions and direct control. Contacts and commitments made must be documented; all payments must be traceable and must state the reason for payment;
- d) The managerial powers assigned with the delegations and their implementation must be consistent with the Company's objectives;
- e) Powers of attorney must provide for expenditure and/or commitment limits (set within a budget predetermined by the Board of Directors);
- f) the power of attorney and the proxy must explicitly provide for the possibility of revocation. Any revocation/limitation of the conferred powers must be immediately communicated to the delegated person;
- g) the delegating party must carry out a periodical check on the delegate's activity in order to verify that the activities carried out by the latter (both at the level of representation of the entity and at the level of commitment of expenditure) are consistent with the purposes of 3 B S.p.A. and fall within the delegated management activities;

- h) both the delegations/proxies granting a person the power to entertain relations with the P.A., and the delegations/proxies granting a person powers relating to functions of public relevance, must set out: the obligation to comply, in the performance of one's functions, with the principles of loyalty, fairness, transparency, as well as the obligation to report any conflict of interest, with consequent abstention.

With reference to this system, the Executive Board is obliged to:

- check that the system of delegated and proxy powers is consistent with the principles described above, proposing any necessary changes;
- defining methods and timeframes for monitoring the system of delegated and proxy powers, in such a way that the functions and duties of the various persons are immediately intelligible;
- defining information flows to ensure rapid communication of any changes in delegated powers to those concerned;
- define whatever else is necessary to ensure that the delegation system is constantly updated.

5. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of powers of attorney and proxies in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity assigned to the Supervisory Board, in this Model, this body is guaranteed free access to all company documentation that it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section.

6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Any critical issues or conflicts of interest	Management A.F.C.	VO	Timely



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arises in the context of relations with the P.A. or private parties.			
Inspections judicial tax and administrative inspections.	A.F.C. Management; Legal Department	VO	Half-yearly
Any critical issues that may emerge as a result of the inspection visit. The report must contain: the date and/or duration of the inspection, an indication of the administrative function involved, the outcome of the inspection, the probable consequences of the inspection (administrative sanctions, criminal sanctions, etc.), the presumed direct economic impact (e.g.: amount of sanctions) and indirect economic impact (e.g.: termination of e x i s t i n g contracts) of the assessment.	A.F.C. Management; Legal Department	VO	Timely
Awards obtained by 3 B S.p.A. of financing and/or contributions of any kind granted by the State or other entities domestic or foreign publics.	Management A.F.C.	VO	Half-yearly
Participation of employees and collaborators of the Company in free initiatives offered by operators economic operators operating in particularly sensitive sectors.	Management A.F.C.	VO	Half-yearly
Summary of the proxy and power of attorney system, indicating any new powers of attorney and powers of attorney revoked.	A.F.C. Management; Legal Department	VO	Half-yearly
List of gifts made to third parties.	Management A.F.C.	VO	Half-yearly
Entertainment expenses, with indication of beneficiaries.	Management A.F.C.	VO	Half-yearly



Special Section II - Corporate Crimes and Crimes related to Receiving of Stolen Goods, Money Laundering, Use of Goods or Benefits of Unlawful Origin, and Self-Laundering

1. Corporate offences (Article 25-ter of Legislative Decree 231/2001) and offences relating to receiving stolen goods, money laundering, the use of goods or benefits of unlawful origin and selflaundering (Article 25-octies of Legislative Decree 231/2001).

This Special Section refers to corporate offences and offences of receiving stolen goods, money laundering, use of goods or benefits of unlawful origin, and self money laundering if committed in the exclusive interest of the company by Directors, General Managers or liquidators or by persons subject to their supervision.

We briefly set out below the individual cases contemplated by Legislative Decree No. 231/2001, in Articles 25-ter and 25-octies, referring to the text of the Decree, the Civil Code, the Criminal Code and the Special Laws referred to from time to time, for a detailed description of them, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

• *False corporate communications (Article 2621 of the Civil Code and 2621-bis) and false corporate communications to the detriment of the company, shareholders or creditors (Article 2622 of the Civil Code).*

Following the amendments made by Law No. 69/2015, the crime under Article 2621 of the Civil Code and the crime under Article 2622 of the Civil Code. (in the event that the agent belongs to companies issuing financial instruments admitted to trading on a regulated market in Italy or another European Union country) are committed when the directors, general managers, managers responsible for preparing the company's accounting documents, statutory auditors and liquidators, in order to obtain unjust profit for themselves or others, in the financial statements in the financial statements, reports or other corporate communications required by law, addressed to shareholders or the public, knowingly state material facts that are not true, or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the company or the group to which it belongs, in a manner that is concretely likely to mislead others. Punishability is also extended to cases where the information relates to assets owned or administered by the company on behalf of third parties.

For false corporate communications only, pursuant to Article 2621-bis, referred to by the same Article 25-ter, letter a bis) of Legislative Decree No. 231/2001, the penalty is reduced where the facts referred to in Article 2621 of the Civil Code are of minor entity, taking into account the nature and size of the company and the manner or effects of the conduct.

This offence is committed, for instance, when one of the directors or the General Manager of 3 B S.p.A. represents an untrue fact in the financial statements, in such a way as to significantly alter the representation of the economic situation of the Company, with the intention of deceiving the shareholders or the public and in order to obtain an unjust profit for himself or others.

• ***Obstruction of control (Article 2625 (2) of the Civil Code)***

The offence consists in preventing or hindering, through the concealment of documents or other suitable artifices, the performance of control or auditing activities legally assigned to shareholders, other corporate bodies or auditing firms.

This offence may be committed, for instance, where the General Manager of 3 B S.p.A., by concealing relevant documents, does not reply accurately and correctly to a request for information submitted by the Board of Statutory Auditors concerning the state of the company (e.g. concerning the existence of losses, claims by third parties, delays in the progress of a commissioned supply, application of contractual penalties), where this is done to the detriment of the shareholders.

• ***Wrongful restitution of contributions (Article 2626 of the Civil Code)***

The 'typical conduct' of this offence involves, outside the cases of legitimate reduction of share capital, the return, even simulated, of contributions to shareholders or their release from the obligation to make them.

This offence may be committed, for instance, if the directors of the company decide, outside the cases provided for by law, to release certain shareholders from making contributions subscribed by them but never paid.

• ***Illegal distribution of profits or reserves (Article 2627 of the Civil Code)***

This criminal conduct consists in distributing profits or advances on profits not actually earned or allocated by law to reserves, or distributing reserves, even if not established with profits, which may not be distributed by law.

This offence is committed, for instance, if the shareholders of 3 B S.p.A., without prejudice to the provisions on bonuses, decide to distribute to each other sums allocated to reserves, despite the fact that this is impossible by law.

It should be noted that the return of profits or the reconstitution of reserves before the deadline for approval of the balance sheet extinguishes the offence.

• ***Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code)***

The offence is committed if the directors, outside the cases permitted by law, purchase or subscribe shares or quotas causing damage to the integrity of the share capital or reserves that cannot be distributed by law. The same penalty applies to directors who, outside the cases permitted by law, purchase or subscribe shares or quotas issued by the parent company, causing damage to the company's capital or reserves that cannot be distributed by law.

It is also provided that, if the share capital or reserves are reconstituted before the deadline for approval of the financial statements for the financial year in relation to which the conduct took place, the offence is extinguished.

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

The offence is committed when the directors, in violation of the legal provisions protecting creditors, carry out reductions in share capital or mergers with other



companies or demergers, which cause damage to creditors.

The offence is committed, for example, if the directors decide on a capital reduction from which damage is caused to the company's creditors, even if there is no good economic and/or legal reason. It should be noted that the payment of damages to creditors before trial extinguishes the offence.

• ***Fictitious capital formation (Article 2632 of the Civil Code)***

This is the case, for instance, when the capital of the company is fictitiously formed or increased by allocating shares in the company for an amount lower than their nominal value; shares or quotas are reciprocally subscribed; contributions of assets in kind, receivables or the assets of the company, in the case of conversion, are significantly overvalued.

It should be noted that the active parties are the directors and contributing shareholders.

• ***Improper distribution of company assets by liquidators (Article 2633 of the Civil Code)***

The offence occurs when liquidators distribute corporate assets among the shareholders before paying the company's creditors or setting aside the sums necessary to satisfy them, thereby causing damage to the creditors.

This offence arises, for instance, if the liquidators decide to distribute sums entered in the balance sheet as a future capital increase among the shareholders of 3 B S.p.A..

It should be noted that the payment of damages to creditors before trial extinguishes the offence.

• ***Bribery among private individuals (Article 2635 of the Civil Code) [added by Law No. 190/2012; amended by Legislative Decree***

No. 38/2017 and by Law No. 3/2019] and ***Incitement to bribery among private parties (Article 2635 bis of the Civil Code) [added by Legislative Decree No. 38/2017 and amended by Law No. 3/2019]***

Article 2635 of the Civil Code, recently amended by Legislative Decree 38/2017, punishes, in general, directors, general managers, managers responsible for preparing the company's accounting documents, auditors and liquidators of companies or private entities who, even through third parties, solicit or receive, for themselves or others, undue money or other benefits, or accept the promise thereof, in order to perform or omit an act in breach of the obligations inherent in their office or the obligations of loyalty. The same penalty shall apply if the offence is committed by a person who, within the organisational framework of the company or private entity, exercises management functions other than those of the persons referred to in the preceding sentence.

A less severe penalty is also provided for if the offence is committed by a person subject to the direction or supervision of one of the above-mentioned persons.

This offence is committed, for instance, when the directors 3 B S.p.A., in return for receiving a sum of money, make untrue entries in the balance sheet in order to offset lower taxation and higher profits in favour of the shareholders.

The Company's liability may also be triggered in the different hypothesis set out in the third paragraph of Article 2635 of the Civil Code, which provides that '*anyone who, even through an intermediary, offers, promises or gives money or other benefits to the persons indicated in the first and second paragraphs shall be punished with the penalties laid down therein*'. In essence, the entity to which the 'corrupting' person belongs, as a senior or subordinate person, will be liable



pursuant to Legislative Decree No. 231/2001 (and not only the entity to which the 'corrupting' person belongs, as a senior or subordinate person).

Legislative Decree 38/2017 also introduced Article 2635-bis of the Civil Code, incitement to bribery among private individuals, which punishes anyone who offers or promises undue money or other benefits to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of private companies or entities, as well as to those who work in them with the exercise of management functions, in order that they perform or omit an act in violation of the obligations inherent to their office or obligations of loyalty.

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

The 'typical conduct' of this offence involves determining, by simulated or fraudulent acts, a majority in a shareholders' meeting in order to obtain an unjust profit for oneself or others. This offence is committed, by way of example, where a shareholder of 3 B S.p.A. attends the shareholders' meeting with false voting proxies, thereby obtaining the majority of the votes exercisable.

• *Obstructing the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Civil Code)*

The criminal conduct described by this provision takes place through the disclosure, in communications to the supervisory authorities required by law, in order to hinder their functions, of material facts that are untrue, even if subject to assessment, concerning the economic, asset or financial situation of the persons subject to supervision, or through the concealment by other fraudulent means, in whole or in part, of facts that should have been disclosed, concerning the same situation.

It should be noted that:

- Active parties are Directors, General Managers, Managers in charge of drafting corporate accounting documents, Statutory Auditors and liquidators of companies or entities, and other parties subject by law to public supervisory authorities, or bound by obligations towards them;
- liability also arises if the information relates to assets owned or administered by the company on behalf of third parties.

• *False or omitted declarations for the issue of the preliminary certificate (Article 54 of Legislative Decree no. 19/2023) [added by Legislative Decree no. 19/2023].*

This recently introduced rule, which is relevant in the context of corporate activities related to the management of cross-border corporate transactions, penalises anyone who, in order to make it appear that the conditions for the issue of the 'preliminary certificate' referred to in Article 29 of Legislative Decree No. 19/2023 have been fulfilled, draws up wholly or partially false documents, alters true documents, makes false declarations or omits relevant information.

• *Receiving stolen goods (Article 648 of the Criminal Code) [Article amended by Legislative Decree 195/2021].*

The offence is committed when a person, in order to procure a profit for himself or others, acquires, receives or conceals money or things deriving from any offence, or in any event meddles



in having them acquired, received or concealed.

• ***Money laundering (Article 648-bis of the criminal code) [Article amended by Legislative Decree 195/2021].***

This offence occurs when a person replaces or transfers money, goods or other utilities originating from a crime, or carries out other transactions in connection therewith, in such a way as to obstruct the identification of their criminal origin.

• ***Use of money, goods or benefits of unlawful origin (Article 648-ter of the Criminal Code) [Article amended by Legislative Decree 195/2021].***

The offence is a residual offence and punishes anyone who, except in cases of complicity in the offence and in the cases provided for in Articles 648 and 648-bis of the criminal code, uses money, goods or other utilities resulting from an offence in economic or financial activities.

• ***Self money laundering (Article 648-ter.1 of the Criminal Code) [Article amended by Legislative Decree 195/2021].***

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

2. Sensitive Processes in the area of corporate offences and offences relating to receiving, laundering, use of goods or benefits of unlawful origin, and selflaundering.

In view of the activities carried out by 3 B S.p.A. and its internal structure, pursuant to Article 6 of the Decree, the following categories of transactions and activities at risk, in which the offences set out in Article 25 *ter* of the Decree could be committed, have been identified:

- registration, drafting and control of accounting documentation;
- drawing up the financial statements and preparing communications to shareholders and/or third parties concerning the economic, asset and financial situation of 3 B S.p.A.;
- operations relating to share capital (increase, reduction) and corporate assets (reserves, losses/ profits);
- management of shareholder loans with obligation to repay;
- management of financial flows (in general);
- management of relations with control bodies (auditing company, Board of Auditors, etc.) and formation of shareholders' will;
- transactions in a potential conflict of interest situation;
- active and passive invoicing management;
- procurement process and supplier selection;
- management of gifts, entertainment expenses, sponsorships and donations to associations and customers;
- purchase and/or sale of goods/services with counterparties considered to be at risk.



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The Functions of 3 B S.p.A. directly involved in the performance of these sensitive processes are the following:

- General Management;
- Administration, finance and control;
- Treasury;
- Purchasing Department;
- *Information Communication Technology*;
- Logistics.

3. Principles of conduct and control in the risk area of corporate offences and offences relating to receiving stolen goods, money laundering, use of goods or benefits of unlawful origin, and selflaundering.

In carrying out all operations pertaining to corporate management, the Corporate Bodies of 3 B S.p.A. and its Employees, Consultants, Shareholders and *Partners*, to the extent necessary for the functions performed by them, must in general be aware of and comply with:

- the internal control system and thus the company's procedures, documentation and provisions relating to the company's hierarchical-functional and organisational structure and the management control system;
- the internal rules concerning the administrative, accounting, financial system;
- the staff communication and training system;
- the disciplinary system;
- in general, the applicable Italian and foreign legislation;
- the rules set out in the General Part of this Model;
- the rules and procedures for individual Sensitive Processes, as described below in this Special Section.

All Addressees of this Model must comply with the following conduct:

- not to engage in, collaborate in or give rise to conduct such that, taken individually or collectively, they directly or indirectly constitute the types of offences falling within those referred to in Articles *25-ter* and *25-octies* of Legislative Decree No. 231/2001;
- not engage in, collaborate in or induce conduct which, although not constituting an offence per se among those considered above, may potentially become one;
- not putting in place or causing violations of corporate principles and procedures.

In the context of the aforementioned conduct, it is also imperative to

- behave in a correct, transparent and collaborative manner, ensuring full compliance with the law, regulations and internal company procedures, in all activities aimed at drawing up the 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;
- behave in a fair, transparent and cooperative manner, ensuring full respect

the law, regulations and internal company procedures, in the acquisition, processing and communication of the data and information necessary to allow an informed judgement to be made on the asset, economic and financial situation of 3 B S.p.A. and on the development of its activities;

- strictly observe all the rules laid down by law to protect the integrity and effectiveness of the share capital, so as not to harm the guarantees of creditors and third parties in general;
- refrain from carrying out simulated or otherwise fraudulent operations, as well as from spreading false or incorrect information, likely to cause a significant distortion of the economic/asset and financial results achieved by 3 B S.p.A.;
- promptly, fairly, and in good faith make all communications required by law and regulations to public authorities, including supervisory and control authorities, not obstructing in any way the exercise of their supervisory functions.

With regard to the **preparation of the financial statements and other corporate communications** - in order to provide shareholders and third parties with true and correct information on the economic, equity and financial situation of 3 B S.p.A. - it is therefore forbidden to

- represent or transmit for processing and representation in financial statements, reports or other corporate communications, false, incomplete or, in any case, untrue data on the economic, asset and financial situation of the Company;
- omit data and information required by law on the economic, asset and financial situation of 3 B S.p.A.;
- engage in conduct that materially impedes, through the concealment of documents or the use of other fraudulent means, or otherwise obstructs, the performance of the control activity of the Board of Auditors;
- omit to make, with due completeness, accuracy and timeliness, all the periodic reports required by the law and applicable regulations to which 3 B S.p.A. is subject;
- set out untrue facts in the aforementioned communications and transmissions, or conceal significant facts concerning the Company's economic, asset and financial conditions;
- engage in any conduct that is an obstacle to the exercise of Control and Supervisory functions, including during inspections by the Public Authorities (Guardia di Finanza, Labour Inspectorate, etc.), such as, for example: express opposition, pretextual refusals, or even obstructive or non-cooperative conduct, such as delays in communications, in making documents available, delays in meetings organised on time.

In order to prevent the conduct listed above, communications and/or documents (e.g. financial statements) must be drawn up in accordance with specific company procedures that

- clearly and completely determine the data and information to be provided by each function, the accounting criteria for processing the data (e.g. the criteria applied in the valuation of balance sheet items of an estimative nature such as receivables and their estimated realisable value, the provision for risks and charges, dividends, the provision for taxes and duties, taxation anticipated and its prerequisites, the criteria for knowing the revenues) and the timing for their delivery to the responsible functions;
- provide for the transmission of data and information to the responsible function by means



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of a system (including computerised) that enables the traceability of individual steps and the identification of the persons entering the data into the system;

- use forecast information shared by the functions involved and approved by the corporate bodies;
- check the methods of external formalisation of board decisions and, in general, of all information conveyed also through press organs, interviews, etc., as well as the methods of filing incoming and outgoing correspondence between 3 B S.p.A. and external bodies.

With regard to **the integrity and effectiveness of the share capital**, in order not to damage the guarantees of creditors and third parties in general, it is prohibited to

- return contributions to Shareholders or release them from the obligation to execute them, except in cases provided for by law;
- distribute profits not actually earned or allocated by law to reserves;
- carry out reductions in share capital, mergers or demergers, in breach of the legal provisions protecting creditors;
- carry out transactions on the share capital of 3 B S.p.A., set up companies, acquire and dispose of shareholdings, carry out mergers and demergers outside the corporate procedures prepared for that purpose.

With regard to the **regular operation of the Company**, guaranteeing and facilitating all forms of internal control over corporate management provided for by law, as well as the free and correct formation of the will of the shareholders' meeting, it is prohibited to

- engage in conduct that materially prevents, through the concealment of documents or the use of other fraudulent means, or in any case obstructs the performance of control and audit activities by the Board of Statutory Auditors, in breach of the directives laying down the obligation to maximum cooperation and transparency in relations with the Board of Statutory Auditors;
- determine or influence the passing of resolutions at the shareholders' meeting, by carrying out simulated or fraudulent acts aimed at altering the regular process of forming the will of the meeting

In order to prevent the above-mentioned behaviour, the following safeguards have been put in place:

- holding one or more meetings between the Supervisory Board and the Board of Statutory Auditors for the mutual exchange of information on the control system and the assessment of any critical issues arising in the performance of audit activities;
- the transmission to the Board of Statutory Auditors, sufficiently in advance, of all documents relating to items on the agenda of meetings of the Shareholders' Meeting or the Board of Directors or on which it must express an opinion pursuant to law;
- the obligation to report, at least annually, to the top management body of 3 B S.p.A. on the status of relations with the auditing firm by the departments institutionally responsible for relations with such parties;
- the general obligation to guarantee and facilitate all forms of internal control over corporate management.



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With regard to the prevention of the **types of offence provided for in Article 25-octies of Legislative Decree No. 231/2001**, the statutory bodies and all other persons, each to the extent and in the manner required by their functions:

- i.* may not engage in, collaborate in or induce conduct such that, individually or collectively, it directly or indirectly constitutes an offence of receiving stolen goods, money laundering or use of money, goods or benefits of unlawful origin, as well as self-laundering, or of counterfeiting money, public credit cards, revenue stamps and identification instruments or signs;
- ii.* Consequently, the above-mentioned persons are under an obligation to ascertain the lawful provenance of money, things, goods or other utilities coming into the Company's possession and to facilitate the identification of such provenance.

The management of financial flows must therefore comply with the following principles:

- a) Different actors with different functions should possibly be involved in the different stages of the financial flow management process (outgoing and incoming);
- b) a systematic information flow must be maintained to ensure constant alignment between powers and authorities, operational delegations and authorisation profiles;
- c) bank reconciliation activities must take place at least monthly;
- d) all acts and transactions involving the handling of money must be traceable;
- e) money-handling acts and operations must be able to be linked to a process and a person responsible;
- f) contractual relationships with counterparties that have a seat or residence in, or any connection with, countries considered non-cooperative by the FATF must be carefully checked and monitored;
- g) it is prohibited to purchase goods of suspicious origin;
- h) Only those who can ascertain its lawful origin by specific means receive cash;
- i) the commercial and professional reliability of new suppliers must be verified through: ordinary Chamber of Commerce searches; acquisition of any commercial information (if significant amounts are involved); any request for an anti-mafia certificate; a declaration by the supplier that he does not have criminal proceedings against him, with specific reference to liability for safety in the workplace, offences against public faith and against property (see also public procurement legislation).

Any non-standard modes are to be considered subject to specifically defined controls consisting of:

- identification of the party requesting the transaction;
- identification of the person authorising the transaction;
- indication of the motivation and/or reason for the transaction;
- possible designation of the resource in charge of the operation.

In any case, it is expressly forbidden for persons holding corporate offices, employees and collaborators of 3 B S.p.A. to

- a) engage in, collaborate in or give rise to conduct such that, taken individually or collectively, they directly or indirectly constitute the offences of receiving, laundering and using money,



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- goods or benefits of unlawful origin;
- b) use anonymous instruments to carry out transfer transactions of significant amounts;
 - c) transferring money and bearer securities (cheques, postal orders, certificates of deposit and the like) in amounts exceeding the legal limits.

More generally, the Addressees of the Model are also obliged to apply and observe all the principles of conduct contained in the Code of Ethics and in the regulations in force from time to time.

Finally, with regard to third party contractors (e.g. Collaborators, Consultants, *Partners*, Suppliers, etc.) involved in the performance of activities at risk with respect to corporate offences, who operate on behalf of and in the interest of 3 B S.P.A., the relevant contracts, according to precise selection criteria defined in this Model, must

- be set out in writing in all their terms and conditions;
- contain *standard* clauses in order to comply with Legislative Decree 231/2001 (or, in the case of a foreign entity operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to the corporate offences set out in the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set forth in Legislative Decree No. 231/2001 (or, in the case of a foreign subject operating abroad, to the observance of the international and local regulations relating, in particular, to conduct corresponding to the corporate offences set forth in the Decree) and to undertake to conduct themselves in compliance with the regulation;
- contain an appropriate clause regulating the consequences of their breach of the rules set out in Legislative Decree No. 231/2001 (or, in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct corresponding to the corporate offences set out in the Decree) (for example: express termination clauses, penalties).

4. Specific procedures in the risk area of corporate offences and offences relating to receiving stolen goods, money laundering, the use of goods or benefits of unlawful origin as well as selflaundering.

For activities within the categories of risk operations identified above, all Employees of 3 B S.P.A. must comply with the following procedures and operating instructions:

- general accounting provisions contained in the Italian Civil Code; in the national accounting standards (drawn up by the Organismo Italiano di Contabilità); in the international accounting standards (I.A.S. - *International Accounting Standard* and I.F.R.S. - *International Financial Reporting Standards*); in the special provisions of tax legislation;
- 3 B S.p.A.'s system of internal proxies and powers of attorney;
- all transactions must be traced through appropriate documentary and IT support, available in the company's archives;
- each active cycle and each passive cycle must be managed according to the distribution of responsibilities between the structures involved in the processes, in compliance with the



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established operational practices in use in the Administration, Finance and Control Department;

- each internal audit control must be based on objective criteria, as far as possible documented and traceable in the company archives (paper or electronic);
- news and information handled during work activities must be confidential;
- the accounting principles for the definition of the items in the statutory financial statements and the operating methods for their accounting must be adopted in accordance with the rules and regulations in force.

The Addressees of the Model are also obliged to apply and observe all the provisions contained in the following documents adopted by 3 B S.p.A., which form an integral part of this Model:

- Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual, latest version available on the company server) to which we refer;
- Company regulations of 3 B S.p.A., published on the company platform from 26.04.2023, displayed on the notice boards accessible to all personnel, as well as delivered by hand on the occasion of each new employment;
- Procedure for Issuing and Approving Investment or Expenditure Orders and Purchase Requests (Ref. IO_AMM_004)
- Company Cash Management Procedure (Ref. IO_AMM_015);
- Procedure for approving contracts for the purchase of goods and/or services (Ref. IO_AMM_016).

5. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of powers of attorney and proxies in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies effective compliance with the principles of conduct and control and of the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity assigned to the Supervisory Board, in this Model, this body is guaranteed free access to all company documentation that it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section, including that relating to the management of financial flows.

The Supervisory Board takes action by means of targeted investigations, based on the following indices of anomalies:

- a) repeated transactions of the same nature that are not justified by the activity carried out by the counterparty and carried out in such a manner as to denote disguised intent;
- b) frequent inflows of financial assets that are transferred, after a short interval of time, in a manner or to a destination unrelated to the counterparty's normal business, especially if



- originating abroad or destined for abroad;
- c) feeding relationships with instruments that do not appear consistent with the activity carried out by the counterparty;
- d) large transactions that are unusual compared to those normally carried out by the counterparty;
- e) transactions frequently carried out by a counterparty on behalf of or for the benefit of third parties;
- f) cash payments or cash receipts of significant value.

6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Annual meeting with the Board of Statutory Auditors and the auditing firm to identify any critical issues.	---	VO	Annual
Inspections judicial tax inspections e administrative.	Direction A.F.C.	VO	Half-yearly
Any critical issues that may emerge as a result of the inspection visit. The report must contain: the date and/or duration of the inspection, an indication of the administrative function involved, the outcome of the inspection, the probable consequences of the inspection (administrative sanctions, criminal sanctions, etc.), the presumed direct (e.g.: amount of the sanctions) and indirect (e.g.: amount of the sanctions) economic impact: termination of existing contracts) of the assessment.	Managem ent A.F.C.	VO	Timely



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List of persons authorised to make and/or receive cash payments as well as persons authorised to purchase and/or use stamps.	Management A.F.C.	VO	Half-yearly
Letter of attestation issued to the auditing company.	Management A.F.C.	VO	Annual
Summary of the system of delegated and proxy powers, with an indication of any new powers of attorney and revoked powers of attorney.	Legal Department	VO	Half-yearly
Transactions to be qualified as 'anomalous' in AML matters.	Management A.F.C.	VO	Timely



Special Section III - Crimes committed in violation of the rules on safety and health of workers

1. Offences committed in violation of accident prevention regulations and the protection of hygiene and health at work (Article 25-septies of Legislative Decree 231/2001)

This Special Section refers to the offences of culpable homicide and grievous and very grievous bodily harm referred to in Articles 589 and 590, third paragraph of the Criminal Code, committed in violation of the rules on accident prevention and the protection of hygiene and health at work referred to in Article 25-septies of Legislative Decree 231/2001, if committed in the exclusive interest of the Company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the offence had not been committed if they had supervised in compliance with the obligations inherent to their office.

A brief description of the offences referred to in this Article is given below, with reference to the text of the Decree and that of the Criminal Code for a detailed description of them, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

• *Manslaughter (Article 589 of the Criminal Code)*

Under Article 589 of the criminal code, anyone who negligently causes the death of a person is liable for this offence. This offence occurs, for example, when, due to failure to comply with safety regulations, an event occurs in the workplace that causes the death of one or more persons.

The material fact of manslaughter involves three elements: conduct, an event (the death of a person) and the causal link between one and the other. On the level of the subjective element, murder is culpable when the agent does not aim at the death of the victim nor at the damaging event from which it derives, and one and the other occur as a result of the agent's negligence, inexperience or failure to comply with laws or specific company regulations.

• *Unintentional bodily harm (Article 590 of the Criminal Code)*

Article 590(3) of the criminal code punishes the conduct of a person who causes serious or very serious personal injury to another person in violation of the rules for the prevention of accidents at work.

The offence arises, for instance, if a worker causes injury to himself or others while performing his duties.

Personal injury shall be considered serious if the act results in an illness endangering the life of the injured party or an illness or inability to attend to ordinary activities for more than forty days - if the act results in the permanent impairment of a sense or organ.

The personal injury is very serious if the fact results from it:

- an illness that is certainly or probably incurable;
- the loss of meaning;
- the loss of a limb, or a mutilation rendering the limb useless, or the loss of the use of an organ or of the capacity to procreate, or a permanent and serious impairment of speech;



- deformation, i.e. permanent disfigurement of the face.

2. Sensitive Processes in Relation to Compliance with Accident Prevention and Occupational Hygiene and Health Protection Rules

The sensitive processes that the Company has identified internally are:

- in general, the management of all the obligations, fulfilments and duties established by the regulations in force concerning the protection of the safety and health of workers at work, with particular reference to the provisions of Legislative Decree no. 81 of 9 April 2008, as amended and supplemented;
- in particular, the correct risk assessment of each individual production department;
- the performance of all normal business activities falling within the production processes of 3 B S.p.A., including in particular:
 - material handling activities with forklifts, forklift trucks, shuttles, lorries, small trains (pedestrian and/or bicycle hitches);
 - production activities (risk associated with production machinery, noise risk and inhalation of wood dust, fire, explosion, inhalation of asbestos dust, chemical risk, manual handling of loads, pulling and pushing and repetitive movements);
 - maintenance and/or cleaning activities on machinery and equipment and workplaces (work at height, electrical work, confined spaces, explosion risk, noise risk, chemical risk, risk related to the use of workshop machinery, manual handling of loads);
 - travel within the company perimeter and travel by private or company means from home to the workplace.

It is therefore considered that the Sensitive Areas to be monitored, also in the light of the specific activity performed by 3 B S.p.A., are the following:

- Formalisation of delegation of safety at work functions;
- designation of R.S.P.s, competent doctor and workers' safety representatives;
- appointment of managers and safety officers;
- assessment of all risks and preparation of the relevant document;
- Identification and development of safety, fire prevention, first aid, emergency and evacuation procedures and periodic audits;
- information, education and training of workers on safety risks and preventive measures taken;
- scheduling regular meetings;
- security budget management;
- planning of improvement measures by the protection and prevention service;
- personnel management in establishments;
- selection and management of relations with suppliers;
- management of relations with parties commissioned by external companies to draw up the



risk assessment document for coordination purposes.

The resources of 3 B S.p.A. directly involved in the performance of these sensitive processes are:

- Employer for prevention purposes;
- R.S.P. and A.S.P.;
- Managers and Safety Officers, formally appointed;
- *Quality System & Sustainability Manager*, responsible for the QASE management system;
- HR manager;
- Purchasing Manager.

3. Documents transposed by Model

The Company, with regard to the Salgareda and Annone Veneto plants, in full compliance with the provisions of the sector regulations and in particular with Legislative Decree 81/2008, has adopted a Safety at Work Management System drawn up in accordance with the *best existing practice* and compliant with the international standard ISO UNI 45001 with a certificate currently in force and periodically renewed issued by a third party, whose detailed operating procedures and instructions are to be understood as expressly referred to in this MOG and as an integral part of it.

Moreover, the certification of this safety management system in itself already constitutes a presumption of conformity *ex lege* of the MOG with regard to safety at work as provided for in Article 30 of Legislative Decree 81/2008.

The aforementioned Occupational Safety Management System comprises the organisational structure, planning activities, responsibilities, practices, procedures, resources aimed at developing, implementing, achieving, reviewing and maintaining the company's Occupational Safety Policy.

3 B S.p.A. has integrated the Safety at Work Management System with those relating to Quality, Environment and Energy Management, all certified by third-party bodies and has adopted a specific Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual drawn up in compliance with international standards ISO 9001/15, ISO 14001/15, ISO UNI 45001/18 and ISO 50001/18, constantly updated) that contains references to the procedures and operating instructions whose observance allows the activities regulated by the Safety Management System (SGSL) to be conducted in a synergic and organised manner, without the possibility of misunderstandings, valid for every department and for every possible problem that may arise within the company's production cycle phases.

All documentation relating to management systems and in particular that relating to the ISO UNI 45001-certified SGSL is digitised and managed through specific dedicated computer software that guarantees traceability and updating in real time.

Further documentation incorporated in this Model, to which reference is made for details, with the clarification that it too is digitised and managed through specific and appropriate computer software that guarantees traceability and updating in real time, is as follows:



- **Risk Assessment Document** general part, as well as the assessment of all specific risks present in the company, such as:
 - Noise Risk
 - Mechanical Vibration Risk
 - Artificial Optical Radiation Risk
 - Chemical Risk
 - Risk of Carcinogens and Mutagens
 - Related Work Stress Risk
 - Manual Handling Risk
 - Risk of Repetitive Upper Limb Movements
 - Risk Pull and Push
 - Classification and Assessment of Explosion Hazard Zones
 - Electrical Risk

The risk assessment document, drawn up pursuant to Article 28 of Legislative Decree 81/2008 is constantly updated and is managed by the company through a specific computerised management tool called 'Risolvo', which allows a collegial and functional management by the Prevention and Protection Service with a guarantee of 'date certain' of the current version.

The Company has also adopted the following documents:

- **Emergency and evacuation plan**

The plan provides for specific procedures aimed at managing emergencies both in relation to accidents and factors involving risk situations due to scenarios induced by internal or external causes (e.g. fire, natural disasters, etc.).

- **Company Health Protocol and documentation attesting to Health Surveillance** The document, drawn up by the duly appointed Competent Doctor, is formally endorsed by the Employer Safety Delegate.

Health surveillance is ensured through the collaboration of a specialised company in the sector reporting to the Competent Doctor, and the periodic visits and health documentation are managed through a specific IT management tool called 'Zucchetti', which allows for a collegial and functional management of the same by the company.

- **Information, training and training certificates**

All mandatory training activities concerning safety in the workplace are carried out in compliance with the current regulations through defined and mandatory rules also contained in the SGSL and managed by specific identified company functions (e.g. HR department and HSE department) through a specific IT management tool called 'Zucchetti' that allows for a collegial and functional management of the same by the company.

- **Contract work and reference documentation**



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All compulsory activities relating to safety at work are carried out in compliance with the current regulations through defined and compulsory rules contained in the SGSL and managed by specific company functions identified (e.g. the Legal department limited to insurance policies, the Concierge, Departments and the HSE office) through a specific IT management tool called 'Zucchetti' that allows for a collegial and functional management of the same by the company.

Lastly, all the aforementioned documentation is regularly updated in view of objective changes in the risks, and any periodicities provided for by the mandatory or voluntary standards referred to.

4. Principles of conduct and control in the risk area of offences committed in violation of occupational health and safety regulations

This Special Section provides for the express prohibition for the Corporate Bodies of 3 B S.p.A. (and its Employees, Consultants, Shareholders and *Partners to the extent necessary for the functions performed by them*) to engage in any conduct contrary to the provisions of the following Principles of Conduct on the subject of safety at work.

All Addressees of this Model must avoid

- engage in, collaborate in or give rise to conduct such that, taken individually or collectively, it directly or indirectly constitutes the types of offences considered above (Article 25-*septies* of Legislative Decree No. 231/2001);
- initiating or causing violations of the principles enshrined in special legal provisions and in the company's procedures, operating instructions, rules or practices relating to safety and hygiene at work.

The Recipients of this Model must abide by the following organisational rules of conduct, each according to his or her specific attributions and competences:

- comply with legal technical and structural *standards* relating to equipment, facilities, workplaces, physical, chemical and biological agents;
- carrying out risk assessment activities and preparing the resulting prevention and protection measures;
- carrying out activities of an organisational nature, such as emergencies, first aid, management of contracts and other contractual relations that the Company has with third companies (contractors, subcontractors, material storage, etc.), periodic safety meetings, consultation with workers' safety representatives;
- carry out health surveillance activities;
- carrying out training and information activities for workers;
- carrying out supervisory activities with regard to workers' compliance with safe working procedures and instructions;
- acquire the certificates and documents required by law;



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- carry out periodic checks on the application and effectiveness of the procedures adopted;
- comply with the provisions of the SGSL (Safety at Work Management System) adopted;
- constantly monitor compliance with internal procedures and the various levels of authorisation control;
- Define and verify the organisational and operational tasks of the company management, managers, supervisors and workers with regard to safety;
- constantly check the documentation attesting to the duties of the person in charge of the prevention and protection service and of the persons in charge of the same service, if any, as well as of the workers' safety representative, of the persons in charge of emergency management and of the competent doctor;
- check the documentation, also possibly produced by external persons in charge, for the application for any type of authorisation, licence, concession or other, and in particular
 1. documentation relating to the obtaining of fire prevention certificates and/or the fulfilment of requests by fire and risk supervisory bodies;
 2. documentation relating to authorisations to be obtained for purposes related to sectoral regulations;
 3. documentation with reference to safety in the workplace, including regulations on compliance with health laws, accident prevention and occupational hygiene and health protection;
- verify, with regard to personnel hired directly by 3 B S.p.A., compliance with labour law and trade union agreements on recruitment and labour relations in general;
- verify compliance with the rules of fairness and good behaviour in the working environment;
- constantly monitor the conduct of managers with regard to relations with workers;
- require the Company's *Partners* and Suppliers to comply with legal obligations concerning child and female labour, health and safety conditions, trade union rights or, in any case, rights of association and representation as provided for by current legislation;
- carefully select counterparties to provide particular services (contractors, commodataries, etc.) and in particular companies with a high incidence of unskilled labour, be they *Partners* or Suppliers, on the basis of appropriate internal procedures.

In addition, all the addressees of this Protocol must comply with the following operational rules, each according to his or her specific attributions and competences:

- it is the duty of every member of the company organisation to comply with the mandatory accident prevention regulations and to diligently and punctually use the individual protection devices and collective prevention means that are made available by the Company and supplied (such as gloves, accident prevention shoes, high visibility clothing, etc.);
- it is the obligation of employees, if the job requires it, to use the changing room specially arranged to allow workers to change at the beginning and end of working hours; for this purpose, workers are required to change and wear the work clothes provided;
- when clocking in, the worker must have already put on his or her work clothes and be ready for the start of the activity, while when leaving, clocking out must be done before entering the changing room
- each worker must provide for his or her own personal cleanliness and keep his or her



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workplace tidy;

- smoking is prohibited inside the establishment in all rooms; smoking is only permitted within the designated and marked areas or rooms
- the worker is asked to behave in a manner appropriate to the role in which he/she works (playful, joking behaviour, etc. is not allowed) and it is his/her obligation to keep the material placed at his/her disposal in good condition, to respect his/her colleagues and the environment;
- it is forbidden to introduce and consume alcoholic beverages in the workplace and to start work in a state of intoxication and/or in any case of physical alteration due to the intake of psychotropic substances;
- it is forbidden to enter the work premises and start work in a state of physical alteration due to taking drugs and psychotropic drugs;
- walking outside the marked lanes is prohibited;
- it is forbidden to allow personnel from outside the organisation onto the premises of the plant without prior authorisation and always following the defined rules;
- it is forbidden for workers to carry out, on their own initiative, manoeuvres or operations that are not within their competence and that may therefore jeopardise in any way the safety of other workers and/or damage company plant, machinery and equipment;
- it is the worker's duty to comply with the behaviour indicated in the safety and prohibition signs displayed in the workplace;
- the worker must not remain in places other than those in which he/she performs his/her service or work; moreover, he/she must not request - without prior authorisation from the department manager or supervisor - directly from the personnel of external companies help or collaboration or give orders for the performance of activities that are not pre-arranged and authorised.

The addressees of this Protocol are also obliged to apply and observe all the principles of conduct and rules contained in the following documents adopted by the Company, which form an integral part of it:

- Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual, latest version available on the company server) to which we refer;
- In particular, as far as safety at work is concerned, the Safety at Work Management System (SGSL) complies with the voluntary international standard ISO UNI 45001/18, certified by a third-party body, to which we refer;
- All procedures and operating instructions contained in the above-mentioned management system, to which reference is made.

The SGSL implemented in 3 B S.p.A. is constantly updated if necessary on the basis of company developments through the implementation of new procedures or operating instructions or the revision of existing ones. Its substantial implementation is guaranteed and verifiable by:

- an adequate dissemination and training activity of the members of the company organisation carried out by the designated functions (QASE manager, HSE office, HR office, departmental supervisors);



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- constant verification through periodic and punctual monitoring of its implementation by the HSE office under the supervision of the QASE manager. They are carried out through the use of a specific IT management tool called "*iAuditor*" which allows a collegial and functional management and guarantees traceability of the audits carried out of what has been found and of any corrective actions put in place;
- the drawing up of an annual plan of control audits of the management systems adopted (including the SGSL in question), spread over various periods of the year by and conducted by the QASE manager assisted by the HSE office.

Lastly, with regard to third party contractors (e.g. Collaborators, Consultants, *Partners*, Suppliers, etc.) involved in the performance of activities at risk with respect to offences committed in violation of the rules on workers' health and safety, who operate on behalf of and in the interest of the Company, the relevant contracts, according to precise selection criteria defined in this Model, must

- be set out in writing in all their terms and conditions;
- contain standard clauses in order to comply with Legislative Decree 231/2001 (i.e., in the case of a foreign subject operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to offences committed in violation of the rules on workers' health and safety laid down in the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set forth in Legislative Decree No. 231/2001 (or, in the case of a foreign subject operating abroad, to the observance of international and local regulations relating, in particular, to conduct corresponding to offences committed in violation of the rules on workers' health and safety laid down in the Decree) and to undertake to behave in accordance with the provisions of the law;
- contain an appropriate clause regulating the consequences of their breach of the rules set out in Legislative Decree 231/2001 (i.e., in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct corresponding to offences committed in breach of the rules on workers' health and safety set out in the Decree) (e.g.: express termination clauses, penalties).



5. Specific procedures in the risk area of offences committed in violation of workers' health and safety regulations

5.1 Identification of those responsible and identification of the powers and tasks assigned to them

For the purpose of identifying those responsible and identifying the powers vested in them, 3B has established a series of assignments to cascade responsibilities and tasks in the areas of safety, accident prevention and environmental hygiene within its ranks.

The Company, in addition to the general organisational chart, has therefore adopted a specific safety organisational chart, which is shown in its current version at the drafting of this Model (under Annex 1) and which is constantly updated according to any changes that may occur.

Also among the active and archived company documentation is a Job Description, which is given in its current version at the time of drafting this Model and to which reference is made.

It also describes the company roles in the organisational chart that carry out activities related to safety at work. The document for each position: defines the title of the role, describes its functions, indicates to whom it reports, and the skills and knowledge required to perform it.

The above-mentioned documents are designed in such a way as to guarantee, on the one hand, a capillary control of all areas and, on the other hand, a hierarchical control mechanism, both operational and in terms of the allocation of the resources required to ensure all the appropriate and necessary tools for security.

The managers thus identified must exercise, for the area of their competence, the powers assigned to them and fulfil all the obligations provided for by Legislative Decree 81/2008, and by all other laws and regulations on safety, accident prevention and environmental hygiene.

The managers identified by 3 B for occupational safety activities and their attributes in detail in addition to those indicated in the aforementioned *Job Description* are:

- Employer Safety Delegate (DDL) - Manager HSE Representative: reporting to the General Management, he performs, in full autonomy, coordination and management functions in the field of safety at work, dealing with the strategic management of the company, supported by the various internal functions involved (the latter according to their own attributions and competences). Pursuant to Article 17 of Legislative Decree 81/2008, he performs the assessment of workplace risks, designates and appoints the Prevention and Protection Service Manager. As he is delegated with a specific power of attorney, he performs the functions set out in Article 16 of Legislative Decree 81/2008 and, together with the managers (the latter each within the scope of their attributions and competences), fulfils the obligations set out in Article 18 of Legislative Decree 81/2008. He supervises the activities carried out by the Prevention and Protection Service and is endowed with the necessary organisational autonomy, authority and responsibility to ensure that the processes necessary for the implementation of the safety management system are in place and updated / to identify problems affecting safety at work in the company / to report problems to the Company's top management levels / to verify the implementation and effectiveness of any corrective actions taken / to report changes or

additions to the Integrated Quality-Environment-Safety-Energy Management System Manual, procedures and annexed operating instructions that may be necessary / to ensure the promotion of occupational safety requirements throughout the company organisation;

- Head of Integrated Management System Quality - Environment - Safety - Energy - Quality System & Sustainability Manager (QS&SM): answering to the General Management, collaborates with the Delegated Employer and the Prevention and Protection Service Manager in defining the objectives and structuring the company's policy; draws up the Integrated Quality - Environment - Safety - Energy Management System Manual, the procedures and instructions of the Safety at Work Management System (SGSL); assesses the relative non-conformities found during the periodic audits to verify implementation of the integrated management system; ensures and verifies that the same is implemented and kept active; defines, in agreement with the General Management, the objectives of the management systems adopted; performs the review of the individual management systems, including the SGSL, forming part of the ISMS ; identifies, together with the HR office and the HSE office, the need for personnel training on the individual management systems, including the SGSL; oversees that the dedicated functions (HR office, HSE office, Managers and Supervisors), based on their specific attributions and competences, sensitise and train Employees on the procedures and operating instructions of the individual management systems adopted, including the SGSL selects, examines and interprets, together with the Employer Delegate, the legislative prescriptions on safety at work; performs periodic compliance audits of the individual management systems adopted, including the SGSL; identifies, together with the Environmental Manager and the R.S.P.P. the environmental and occupational safety emergency situations; verifies compliance with the planned operational controls that are carried out by the HSE office;
- Prevention and Protection Service Manager (R.S.P.) - HSE Office Manager: a person in possession of the professional capacities and requirements set out in Article 32 of Legislative Decree 81/2008, who is part of the Prevention and Protection Service; he reports to the Employer Safety Delegate; he performs all the obligations provided for in prevention and protection matters and carries out, inter alia, the tasks provided for in Article 33 of Legislative Decree 81/2008;
- Prevention and Protection Service Managers (A.S.P.) - HSE office members: persons with the professional capacities and requirements set out in Article 32, who are part of the Prevention and Protection Service; they report to and collaborate with the Prevention and Protection Service Manager in the fulfilment of all the obligations provided for in prevention and protection matters and perform, inter alia, the tasks provided for in Article 33 of Legislative Decree 81/2008;
- Competent doctor: a doctor in possession of one of the qualifications and training and professional requirements referred to in Article 38 of Legislative Decree 81/2008. Appointed by the Company, he performs his duties in accordance with Article 25 of Legislative Decree 81/2008 and carries out health surveillance as provided for in Article 41 of Legislative Decree 81/2008;
- Workers' Safety Representatives (RLS): persons elected or appointed to represent workers



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in matters of health and safety at work. They perform their assignment in accordance with the powers provided for in Article 50 of Legislative Decree 81/2008;

- Fire and first aid emergency team members: suitably trained figures in accordance with the provisions of Legislative Decree 81/2008 and Ministerial Decree 10.3.98, formally appointed and responsible for managing first aid and fire emergencies as regulated by the company's Emergency and Evacuation Plan;
- Managers: persons who, by reason of their professional skills and within the limits of hierarchical and functional powers appropriate to the nature of the office conferred on them, implement the directives of the Employer by organising the work activity and supervising it. With regard to safety, together with the Employer, they comply with the obligations laid down in Article 18 of Legislative Decree 81/2008;
- Supervisors: persons who, by virtue of their professional skills and within the limits of hierarchical and functional powers appropriate to the nature of the task conferred on them, supervise the work activity and ensure the implementation of the directives received, checking their correct execution by workers and exercising a functional power of initiative. They comply with the obligations set out in Article 18 of Legislative Decree No. 81/2008;

The Supervisory Board must be constantly and promptly kept up-to-date by the apical persons reporting to it on any changes in the power of attorney system as decided by the Administrative Body jointly with the operational structures involved.

5.2 Continuous identification of hazards, their evaluation and implementation of the necessary control measures

Without prejudice to the above, for the purpose of constantly identifying the dangers and risks identified, assessing them and implementing the necessary control measures, 3 B has adopted, within the Workplace Safety Management System, specific procedures and operating instructions that are an integral part of this Organisational Model and of this specific Protocol and that the entire company organisation (including Consultants, Shareholders and *Partners to the extent necessary for the functions performed by them*) are required to apply and observe:

- integrated management system manual (Ref. Manual QSAE latest version available on the company server) to which reference should be made;
- integrated system procedures or specific procedures inherent to the UNI ISO 45001-certified SGSL (latest versions available on the company server) to which reference should be made;
- specific operating instructions of the UNI ISO 45001-certified security management system (latest versions available on the company server) to which we refer.

5.3 Definition, documentation and communication of roles, responsibilities and powers of those who manage all activities likely to influence health and safety risks

As stated in section 5.1 above, for the purposes of defining, documenting and communicating the roles, responsibilities and powers of those who manage, execute and verify

activities that have an influence on health and safety risks, the Company has adopted and keeps up-to-date a general organisational chart detailing the various functions of the entire company staff and a specific organisational chart that determines the roles in the field of occupational safety (the versions in force at the time of the approval of the Organisational Model are shown in Annex 1).

For the tasks and responsibilities, please refer to the provisions of the aforementioned Job Description and the provisions of the Quality - Safety - Environment - Energy Integrated Management System Manual, the UNI ISO 45001 certified SGSL and all the documents referred to above.

5.4 Definition of the competences needed by those who have to perform tasks that may have safety consequences

Those who perform tasks that may have consequences on safety must be equipped with the necessary skills: these preparations must be defined in terms of education, training and/or suitable practice. To ensure that these competencies are in place, the Company draws up an annual training plan and has defined specific information, education and training activities as required by Legislative Decree 81/2008 and its implementing legislation, aimed at company figures (workers, supervisors, managers).

This plan covers the following areas of intervention:

- inform all workers about:
 - health and safety risks concerning both the company and/or the establishment in general and each type of workplace and/or function;
 - the prevention and protection measures and activities concerning both the company and/or establishment in general and each type of workplace and/or function and, in particular, the measures taken with regard to first aid, fire fighting, evacuation of workers;
- train each worker, in particular, in his or her job or function on the occasion:
 - of recruitment;
 - transfer or change of job;
 - introduction of new machinery and work equipment;
 - introduction of new production technologies.

5.5 Dissemination of safety and health information to workers and other interested parties

In order to ensure the dissemination of information on the safety and health of workers in the workplace, the Company plans and administers periodic training activities to workers, supervisors and managers, aimed at keeping them up-to-date with regard to safety regulations.

3 B S.p.A. also establishes, plans and implements a dedicated activity of supervision and control in the field of safety at work exercised by the departmental supervisors, by the members of the Prevention and Protection Service, verified by the Manager of the Management Systems under the supervision of the delegated Employer, both on compliance with the mandatory obligations established by the current occupational health and safety regulations, and on that of the specific procedures and operating instructions adopted by the SGSL, which is carried out through the use



of the dedicated computerised management system "*iAuditor*" and specific forms provided by the safety management system adopted.

The Company conducts periodic internal meetings with all functions with relevance to worker health and safety, with the primary objective of constantly improving the company's level of protection and prevention.

6. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of delegated and proxy powers in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity attributed to the Supervisory Board, the body must be guaranteed free access to all company documentation it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section.

Furthermore, as indicated in the general introduction to this Special Part of the Organisational Model, in order to ensure the implementation of the current OMC, and in accordance with the provisions of the Articles of Association and the Regulation of the Supervisory Board, a series of reporting activities are envisaged for each predicate offence falling within the scope of application, both by the company organisation towards the appointed supervisory body, and by the supervisory body, differently determined according to the area of risk being protected and indicated in each protocol

7. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Regular reporting on any breaches of the MOG and on the status of implementation of activities and fulfilments in the area of risk regulated by this protocol.	Employer; R.S.P.	VO	Half-yearly



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<p>Any findings resulting from audits and inspections by the authorities responsible for health and safety in the workplace (e.g. Spisal, Labour Inspectorate, etc.).</p>	<p>Employer; R.S.P.</p>	<p>VO</p>	<p>Half-yearly</p>
<p>Any critical issues that may emerge as a result of the inspection visit. The report should contain: the date and/or duration of the inspection, an indication of the administrative function involved, the outcome of the inspection, the probable consequences of the inspection (administrative sanctions, criminal sanctions, etc.), the presumed direct (e.g.: amount of the sanctions) and indirect (e.g.: amount of the sanctions) economic impact: termination of existing contracts) of the assessment.</p>	<p>Employer; R.S.P.</p>	<p>VO</p>	<p>Timely</p>
<p>Information on workplace safety protection activities in particular: a) list of accident statistics with assessment of seriousness; b) indication of relevant elements that have led to an update of the DVR; c) list of new personal protective equipment purchased; d) results of internal or external audits carried out on safety issues; e) list of planned investments in accident prevention and occupational health and safety protection, supplemented by the list of related purchases made in the period under review in emergency and extra-budgetary situations f) violations by the responsible functions (ascertained internally or by the competent authorities) of obligations required by legislation on health and safety in the workplace; g) non-compliance with provisions on health and safety in the workplace, by employees and relating to measures taken (in particular disciplinary sanctions imposed).</p>	<p>Employer; R.S.P.</p>	<p>VO</p>	<p>Half-yearly</p>
<p>Summary of the delegation and proxy system, indicating any new powers of attorney and</p>	<p>Employer</p>	<p>VO</p>	<p>Timely</p>



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revoked powers of attorney.			
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Special Section IV - Crimes committed in violation of the rules on the security of computer systems in the company and the unlawful processing of data

1. Offences relating to the violation of computer system security rules and unlawful processing of personal data (Article 24-bis of Legislative Decree 231/2001)

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

Article 491 bis of the criminal code provides that if any of the forgeries provided for in Book II, Title VII, Chapter III of the criminal code concern a public or private computer document with evidentiary effect, the provisions of the same chapter concerning public deeds and private contracts respectively shall apply.

By virtue of Article 491 bis of the Criminal Code, therefore, offences relating to forgery are applicable even if the material object of the conduct is a computer document. The extension, provided for since 1993, became necessary due to the fact that the offences for the protection of public faith were conceived by the 1930 legislature having regard, essentially, to the paper document.

The rules on which the extension provided for in Article 491 bis of the Criminal Code takes effect are numerous and complex (from Article 476 to Article 491 of the Criminal Code). Among them, however, the cases of so-called 'material misrepresentation' and so-called 'ideological misrepresentation' are certainly of predominant importance:

- a) An offence of material misrepresentation occurs when a public official (Article 476 of the criminal code) or a private citizen (Article 482 of the criminal code) draws up a false deed or alters a true deed.
- b) On the other hand, an offence of ideological forgery occurs when a public official, receiving or drawing up a deed in the performance of his duties, falsely certifies that a fact was performed by him or took place in his presence, or certifies as having been received by him declarations not made to him, or omits or alters declarations received by him, or otherwise falsely certifies facts of which the deed is intended to prove the truth (Article 479 of the criminal code). A private citizen is punished under the offence of ideological forgery when he certifies to a public official, in a public deed, facts of which the deed is intended to prove the truth (Article 483 of the criminal code) or when, in order to procure an advantage for himself or others or to cause damage to others, he misuses a sheet of paper signed in blank, writing on it an act that produces legal effects other than that for which he was obliged or authorised. Other rules are of lesser importance.

• *Unauthorised access to a computer or telecommunications system (Article 615-ter of the criminal code)*

The offence punishes any person who unlawfully breaks into a computer or telecommunications system protected by security measures or remains there against the express or tacit will of the person entitled to exclude him.

The rule is intended to protect the so-called 'computer confidentiality' or, according to some case



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law, the so-called 'computer domicile'. By means of the security measures (which, according to case law, can be both physical and logical) put in place to protect the individual computer workstation or the computer or telematic network, the owner of the computer system manifests the so-called *ius excludendi alios*, i.e. the right to deny unauthorised third parties, the use of the machine or the connection to the computer system. The parallelism with the physical domicile has been particularly successful: just as one who breaks into a private dwelling or its appurtenances without the consent of the person who has the right to exclude him (be he the owner or the user) is punished, so is one who breaks into other people's computer systems without the consent of the person who has, on those same systems, a right to filter users.

Article 615 ter of the criminal code applies in the case of *hacking* or *cracking*.

The offence is committed, for instance, when an Employee of 3 B S.p.A., by means of the Company's *computers*, abusively enters the computer system of another person or company, e.g. of a creditor Bank, in order to damage it and to gain an advantage directly or indirectly for the Company.

• *Unauthorised possession, dissemination and installation of equipment, codes and other means of accessing computer or telecommunication systems (Article 615-quater of the criminal code) [Article amended by Law no. 238/2021].*

This offence punishes anyone who, in order to procure a profit for himself or others or to cause damage to others, unlawfully obtains, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, instruments, parts of equipment or instruments, codes, passwords or other means of accessing a computer or telecommunications system protected by security measures, or in any case provides indications or instructions suitable for the aforesaid purpose.

This is an obviously prodromal offence with respect to the offence referred to in Article 615-ter of the criminal code. provides earlier protection by punishing anyone who, with the obvious aim of facilitating or carrying out unauthorised access to a computer system, reproduces, disseminates, communicates or delivers codes, passwords or other means having the specific purpose of enabling access to a computer or telecommunications system protected by security measures.

The offence is committed, for instance, if an Employee of 3 B S.p.A., while carrying out his work, discloses or hands over to third parties (on the network or *by hand*) the PIN code which allows to operate with an ATM card; the user-names and passwords which allow to move sums of money by means of *home banking*; the access credentials to an online purchase or sales site, in order to benefit the Company itself.

• *Possession, dissemination and unauthorised installation of computer equipment, devices or programmes intended to damage or interrupt a computer or telecommunications system (Article 615-quinquies of the criminal code) [Article amended by Law No. 238/2021].*

This offence punishes any person who, with the aim of unlawfully damaging a computer or telecommunications system, the information, data or programs contained therein or pertaining thereto, or of favouring the total or partial interruption or alteration of its operation, unlawfully obtains, possesses, produces, reproduces, imports, disseminates, communicates, delivers or, in any other way, makes available to others or installs computer equipment, devices or programs.

Again, this is prodromal conduct compared to actual damage, so that the penalty is lower. As is the case in other sectors of the legal system, also in the field of computer crime the legislator has considered that waiting for the actual damaging event to occur in order to impose the sanction may, in some way, nullify its usefulness. Hence the anticipation of the threshold of criminal relevance: having reaffirmed the sanction for those who actually damage a computer or telematic system, the criminal code does not waive the sanction also for those who behave in a way that is unequivocally directed to damage.

The offence is committed, for instance, if an Employee of 3 B S.p.A., by spreading a virus, succeeds in the intention of damaging a computer system, or, regardless of the occurrence of the damage, in any case spreads a program (in this case, a virus) with the specific intention of damaging it.

• ***Illegal interception, obstruction or interruption of computer or telematic communications (Article 617-quater of the criminal code) [Article amended by Law No. 238/2021].***

The offence punishes:

- a) anyone who fraudulently intercepts communications relating to a computer or telecommunications system or between several systems, or prevents or interrupts them;
- b) as well as anyone who discloses, by any means of information to the public, in whole or in part, the content of fraudulently intercepted communications.

The rationale of the rule lies in the protection of the right to secrecy and integrity of communications. The offence is committed, for instance, if an Employee of 3 B S.p.A., while carrying out his work, unlawfully and fraudulently interrupts a computer communication, in order to benefit the same Company.

• ***Possession, dissemination and unauthorised installation of equipment and other means of intercepting, impeding or interrupting computer or telematic communications (Article 617-quinquies of the Criminal Code) [Article amended by Law No. 238/2021].***

This offence punishes any person who, except in cases permitted by law, procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programmes, codes, passwords or other means designed to intercept, prevent or interrupt communications relating to a computer or telecommunications system or between several systems, or to prevent or interrupt them. The considerations made for Articles 615-quater and quinquies of the Criminal Code also apply in this case.

The offence is committed, for instance, if an Employee of 3 B S.p.A. fraudulently installs a device capable of intercepting communications relating to a computer system of an entity to whose supervision 3 B S.p.A. is subject, in order to obtain important information from the Company.

• ***Damage to computer information, data and programmes (Articles 635-bis, ter, quater and quinquies of the criminal code)***

Until 2008, computer damage was sanctioned by a single provision, Article 635-bis of the Criminal Code, which provided for imprisonment from six months to three years for anyone who 'destroys, deteriorates or renders, in whole or in part, useless another person's computer or telematic systems, or another person's programmes, information or data'. In 2008, Law No. 48



repealed Article 635-bis and replaced it with four other provisions:

- a) Article 635-bis of the criminal code now punishes the damaging of information, data and computer programmes for private use;
- b) Article 635-ter of the Criminal Code punishes the damaging of computer information, data and programmes used by the State or other public body or in any case of public utility;
- c) Article 635-quater of the criminal code punishes the damaging of computer or telecommunications systems for private use;
- d) Article 635-quinquies of the Criminal Code punishes the damaging of computer or telecommunication systems used by the State or other public body or in any case of public utility.

All four rules are referred to in Article 24-bis of Legislative Decree No. 231/2001, and therefore, in the event that one of the offences described is committed by a person belonging to 3 B S.p.A. (whether in a senior or subordinate position), the same company may be liable.

While the provision on unauthorised access simply penalises anyone who breaks into a computer system, irrespective of whether or not this conduct causes damage to the computer system itself (e.g. industrial espionage, which can be perpetrated even without damaging the system), Articles 635-bis, ter, quater and quinquies, on the other hand, concern the conduct of anyone who, irrespective of the unauthorised nature of the access, damages the system, altering its operation.

The offence is committed, for instance, if an Employee of 3 B S.p.A., in order to obtain an advantage for the Company, damages the management *software* of another person, or, by using computer viruses, causes the computer system of another person to perform detrimental actions, thereby damaging it.

• *Computer fraud by the person providing electronic signature certification services (Article 640-quinquies of the criminal code)*

This is a very sectorial case, which concerns the activity of the 'qualified certifier', i.e. that subject, public or private, who is authorised to issue that particular form of electronic signature known as a 'digital signature'. The function of the certifier is very important, since it certifies the correspondence between real subjects and their virtual projection.

Article 640-quinquies of the criminal code penalises the certifier who, in order to procure an unjust profit for himself or others or to cause damage to others, violates the obligations laid down by law for the issuance of a qualified certificate, thereby engendering false expectations in the public.

Such a case does not appear to exist in the abstract in the case of 3 B.

• *Violation of the rules on the National Cybersecurity Perimeter (Article 1, paragraph 11, Decree-Law No. 105 of 21 September 2019)*

The offence punishes any person who, in order to hinder or condition the performance of the proceedings referred to in paragraph 2(b) or paragraph 6(a) or of the inspection and supervisory activities referred to in paragraph 6(c), provides information, data or factual elements that are not



truthful, relevant for the preparation or updating of the lists referred to in subsection (2)(b), or for the purposes of the communications referred to in subsection (6)(a), or for the performance of the inspection and supervisory activities referred to in subsection (6)(c), or fails to communicate such data, information or facts within the prescribed time limit.

• ***Computer fraud to the detriment of the State or other public body (Article 640-ter of the criminal code)***

The crime of computer fraud is provided for in Article 24 of Legislative Decree no. 231/2001, dedicated to crimes against the Public Administration, rather than in Article 24-bis of the Decree, dedicated to computer crimes. *Ratione materiae*, it was however preferred to deal with its analysis in this Special Section.

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

The penalty is increased if the act is committed to the detriment of the State or another public body, or if the act is committed with abuse of the capacity of system operator, or if the act is committed by theft or misuse of digital identity to the detriment of one or more persons.

2. Sensitive processes in relation to compliance with the rules on security of information systems

In consideration of the activities carried out by 3 B S.p.A. and its internal structure, pursuant to Article 6 of the Decree, the following categories of transactions and activities at risk, in which the offences set out in Article 24-bis of the Decree could be committed, have been identified:

- use of computer or telematic resources and information for the operation and management of the payment and order system;
- processing of personal data of Customers, Suppliers and Employees, pursuant to Leg. No. 196 of 30.06.2003 (*Personal Data Protection Code, laying down provisions for the adaptation of the national system to the EU Regulation No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC*) and ss.mm.ii;
- maintenance and control of VPN tunnels created with firewall equipment;
- remote access management to the company LAN (Local Area Network);
- managing access to data contained on the company website by customers;
- use of the Internet and e-mail box within the company;
- authentication and permissions management, file server management, *application server* management, PC Client management;
- management, maintenance and protection of the machine rooms containing the physical servers (*Data Centre*);
- use by the company of agile working (or *Smart Working*) as regulated by law No. 81/2017 (as amended).



The following activities also constitute conduct at risk with respect to the commission of the offences listed above:

- a) misuse of personal computers, tablets, smartphones or other devices allowing connection to the Internet entrusted to the user;
- b) misuse of 3 B S.p.A.'s or personal hardware or software devices;
- c) misuse of the 3 B S.p.A. network;
- d) incorrect use of electronic mail;
- e) misuse of the Internet and related services;
- f) improper use of self-managed workstations connected to the Company's network;
- g) incorrect use of network access credentials.

The offices of 3 B S.p.A. directly involved in the performance of these sensitive processes are:

- *Information Communication Technology Area;*
- Human Resources.

3. Principles of conduct and control in the risk area of offences committed in violation of the rules on the security of computer systems in the company and of unlawful processing of personal data

When carrying out operations relating to the management of information systems, Employees and all persons involved, directly or indirectly, in the processing of personal data within 3 B S.p.A., to the extent necessary for the functions they perform, must in general

- i.* Strictly observe all the rules laid down by law and by the internal company procedures concerning the integrity and security of 3 B S.p.A.'s information systems, and more generally in all activities involving the use of computer systems (including e-mail tools and Internet access);
- ii.* strictly observe all rules laid down by law and internal company procedures concerning the processing of any personal data
- iii.* ensure the smooth operation of computer systems, following the procedures laid down and facilitating all forms of internal control;
- iv.* follow up in a timely manner the instructions given on the use of computer systems.

The same persons are also expressly prohibited from

- a) engage in, collaborate in or give rise to conduct such that, taken individually or collectively, it directly or indirectly constitutes one of the offences considered above (Article 24, with reference to Article 640-ter of the Criminal Code; Article 24-bis of Legislative Decree No. 231/2001);
- b) violate the principles and internal procedures contained in the 3 B S.p.A. Company Regulations, published on the company platform from 26.04.2023, displayed on the notice boards accessible to all staff, as well as delivered by hand at each new



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recruitment.

- c) perform any type of operation that poses a risk to the security of the Company's computer network.

To this end, the documental structure of 3 B S.p.A. concerning the management of resources and information systems consists of a specific section of the **COMPANY REGULATIONS**; this document governs, inter alia:

- Employees' use of company and laptop computers;
- The use of the corporate network. Prohibitions and rules of good functioning;
- Tracking user access to corporate systems and files;
- The use of the company mailbox;
- The management of corporate PEC boxes;
- Internet use and anti-virus protection;
- The use of agile work;
- The use of company mobile phones;
- The use of fixed or cordless company telephones;
- The use of company fax machines;
- The use of company photocopiers;
- The Company's powers of access;
- The use of personal mobile phones/smartphones/tablets and the like;
- The use of radios and similar devices;
- The use of technical means/tools.

3 B S.p.A. has adopted the above procedure taking into account the provisions contained in the Workers' Statute and the provisions of EU Regulation 2016/679 (hereinafter 'GDPR') on the protection of personal data.

These are documents of 3 B S.p.A. to which the Model refers as a source of precepts to be followed and which form an integral part of the Model itself.

Internal procedures also governed:

- the activities put in place in the event of a *Data Breach* (Ref. GDPR_22);
- the activities put in place to ensure proper personnel management (Ref. GDPR_23);
- the handling of any requests by data subjects to exercise their personal rights (Ref. GDPR_24);
- the appointment and control of System Administrators;
- the appointment of a Data Protection Officer (DPO).

In addition, 3 B S.p.A. - in order to comply with the mandatory requirements imposed by the Garante della Privacy with the Order of 27 November 2008 ("*Measures and precautions prescribed for data controllers of processing operations carried out by electronic means with regard to the attribution of system administrator functions*"), later amended on 25 June 2009, concerning the tracking of system administrator accesses and which continues to apply following the



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amendments introduced to the Privacy Code by Legislative Decree No. 101/2018 - decided to implement the IT system so that system administrators' accesses (successful and failed logins, logouts) are recorded on log files.

Registrations must have characteristics of:

- completeness, i.e. reporting the details of the administrator, the time reference and a description of the action taken;
- inalterability, i.e. being stored with the possibility of verifying their integrity;
- storage, i.e. be stored and kept for a reasonable period, not less than six months, and be easily accessible.

The records of the IT system comply with the requirements of the Provision and Regulation 2016/679, in all these characteristics. The activities of system administrators are stored true to the original (completeness), transferred to a container, where they are indexed and certified by adding a time reference (inalterability), and finally archived.

All the recipients of this Model, to the extent necessary for the functions they perform, without prejudice to the provisions of the above-mentioned documents, which in any case form an integral part of the Model itself, must

- comply with the rules governing the activities and services that take place in the network;
- not to commit abuses and not to infringe the rights of other users and third parties;
- take full responsibility for the activities carried out through the network itself;
- maintain the workstation assigned or granted for use in good order and condition, doing everything possible to protect machinery and software from accidental or culpable damage;
- undertake not to make public all the information assigned to them for the use of IT resources and access to data and systems (with particular regard to *usernames* and *passwords*, even if outdated, necessary for access to 3 B S.p.A.'s IT systems);
- activate any measures deemed necessary to protect the system, preventing third parties from gaining access to it in the event of removal from the workstation (exit from the system or blocking access via *password*);
- access the information systems solely by means of the identification codes assigned to the individual person and arrange for the *password* to be changed periodically, also in accordance with the requests of the operating system itself;
- refrain from engaging in any conduct that in any way might jeopardise the confidentiality and/or integrity of company data;
- not undertake actions to overcome the protections applied to the company's information systems;
- not install any programme, even if related to the company's business, without first consulting the computer system administrator;
- not to use alternative connections to those made available by 3 B S.p.A. to employees for the performance of their work;
- be familiar, in general terms, with the legislation applicable to the matter, including: Law No. 547/1993, Amendments and supplements to the rules of the Criminal Code and the Code of Criminal Procedure



on the subject of computer crime; Law No. 48/2008 Ratification and execution of the Council of Europe Convention on computer crime, done in Budapest on 23 November 2001, and norms of adaptation of the internal system; D. Lgs. no. 196/2003 and ss.mm.ii., Personal Data Protection Code.

The addressees of this Model are also prohibited from using the network:

- a. contrary to the provisions of the aforementioned company regulations;
- b. contrary to the provisions of criminal, civil and administrative laws governing the activities and services performed on the network;
- c. for purposes incompatible with the purposes and activities of the Company;
- d. to achieve unauthorised access to the Company's Internet or external network resources (outside permitted and authorised cases);
- e. to commit activities that violate the confidentiality of other users or third parties;
- f. for activities that adversely affect the smooth operation of the network or restrict its usability and performance for other users;
- g. for activities that distract resources (people, skills, computers);
- h. for activities causing unauthorised transfer of proprietary information (software, databases, etc.).

It is also forbidden to use anonymity or to make use of resources that allow one to remain anonymous.

4. Specific procedures in the risk area of offences committed in violation of the rules on the security of computer systems in the company and unlawful processing of data

For activities within the categories of risk operations identified above, Employees and all persons involved, directly or indirectly, in the processing of personal data within 3 B S.p.A., to the extent necessary for the functions they perform, must comply with the following procedures:

- the letters and contracts appointing the persons in charge of the management and maintenance of the information system and the duties and responsibilities of the latter must be collected by 3 B S.p.A. so that it has a clear picture of the responsibilities and authorities attributed to its Collaborators in the context of the processing of personal data;
- at least once a year, 3 B S.p.A. shall update the definition of the data which the persons in charge are authorised to access and the processing operations they are authorised to carry out, in order to verify the existence of the conditions justifying such authorisations.

The same checks are carried out with regard to those involved in the operation and maintenance of electronic instruments.

In the event of doubts as to the correct implementation of the above-mentioned ethical-behavioural principles in the course of their operational activity, the person concerned is obliged to contact the Information System Administrator and formally request an opinion



to the Control Body.

3 B S.p.A., moreover, in order to protect its information systems and avoid, as far as possible, its involvement in activities liable to give rise to one or more computer crimes or unlawful data processing, undertakes to

- provide for the possibility of access to information systems only after appropriate identification by the user, by means of a *username* and *password* originally assigned by the Company and prefer, where possible, the use of M.F.A. (*Multifactor Authentication*) systems;
- establish how the *password* is to be changed, following the first access, and discourage the use of cyclically repeated *passwords*;
- constantly verify the coincidence between the powers assigned to the user profile and his/her duties within 3 B S.p.A., both in the event that the person is assigned to different activities and in the event of termination of the employment relationship with the Company;
- monitor, on a regular basis, all accesses and activities carried out on the corporate network;
- adequately train each resource on the conduct to be kept in order to ensure the security of information systems, as well as inform them of the possible consequences, including criminal ones, that may result from the commission of an offence.

Finally, with regard to third party contractors (e.g. external Collaborators, Consultants, *Partners*, Customers, Suppliers, etc.) involved in the performance of activities at risk with respect to computer crimes and unlawful processing of data and operating on behalf of and in the interest of 3 B S.p.A., the relevant contracts - according to precise selection criteria defined in this Model - must

- be set out in writing in all their terms and conditions;
- contain *standard* clauses in order to comply with Legislative Decree 231/2001 (or, in the case of a foreign subject operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to computer crimes and the unlawful processing of data under the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set out in Legislative Decree 231/2001 (or, if they are foreign and operating abroad, to compliance with international and local regulations relating, in particular, to conduct corresponding to computer crimes and unlawful processing of data under the Decree) and to undertake to behave in accordance with the regulation;
- contain an appropriate clause regulating the consequences of their breach of the rules set out in Legislative Decree 231/2001 (or, in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct corresponding to computer crimes and unlawful processing of data under the Decree) (for example: express termination clauses, penalties).

5. Audits by the Supervisory Board



The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, periodically carries out

- a) questions to system administrators on the set-up of the computer system and the controls carried out;
- b) spot checks on the use of computer systems by users;
- c) verification of the training activities carried out;
- d) checks on the correct backup procedure;
- e) in general, any control aimed at verifying the security of computer systems and the computer network.

The Supervisory Board also verifies effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

This is without prejudice to the discretionary power of the Supervisory Board to take action with specific checks also following reports received.

The Supervisory Board is also granted free access to all company documentation and to any computer records it deems relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section.

6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Dysfunctions or gaps in the computer system reported by users to the administrators of system.	IT Managers; Administrators system	VO	Half-yearly
Purchase of hardware and software of particular relevance to 3 B S.p.A., main activities carried out, any critical issues encountered.	IT Managers; System Administrators	VO	Half-yearly
Major implementations adopted by the company in the area of IT security protection (e.g. new defence systems, changes in server management, staff training activities, changes to internal IT regulations, etc.).	IT Managers; System Administrators	VO	Half-yearly



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On the processing of personal data, report on control activities carried out on System Administrators.	IT Managers; Administrators system	VO	Half-yearly
Any accesses unauthorised o attacks information technology suffered by the Company, <i>data breaches</i> , etc.	IT Manager; System administrators	VO	Timely

Special Section V - Environmental Offences

1. Environmental offences (Article 25-undecies of Legislative Decree 231/2001)

This Special Section refers to the environmental offences referred to in Article 25-undecies of Legislative Decree No. 231/2001, if committed in the interest and/or to the advantage of the Company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the offence would not have been committed if they had supervised in accordance with the obligations inherent to their office.

Below is a brief description of the environmental offences that could occur in the abstract within the Company, referring to the text of the Decree as well as to that of the Criminal Code and Special Laws for a detailed description of the same, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

Below is a list of the environmental offences considered by the aforementioned Article 25-undecies which, following the risk analysis carried out, are considered significant as a result of the activity performed by 3 B S.p.A., disregarding those which are not related to it.

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

This is the case if an unauthorised act causes significant impairment or deterioration of water or air, or of large or significant portions of the soil or subsoil, or of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna.

The offence is committed, for example, if, in disposing of one's liquid waste, one causes the pollution of an aquifer.

A fine of two hundred and fifty to six hundred shares shall be imposed for this offence.

- ***Environmental Disaster (Article 452-quater of the Criminal Code)***

This hypothesis arises when an environmental disaster is illegally caused, i.e.: the irreversible alteration of the balance of an ecosystem; or: the alteration of the balance of an ecosystem whose elimination is particularly onerous and achievable only with exceptional measures; or: the offence to public safety by reason of the importance of the fact for the extent of the impairment or its damaging effects or for the number of persons offended or exposed to danger.

The offence is committed, for example, if the Company, by unlawfully disposing of waste on the ground or prolonged or unlawful release of substances into the atmosphere or water, exposes the neighbouring population to the risk of intoxication and/or other damage to health.

A fine of between four hundred and eight hundred quotas shall be imposed for this offence.

- ***Culpable offences against the environment (Article 452-quinquies)***

This hypothesis arises in the event that the acts referred to above (Articles 452-bis and 452-quater) are committed negligently.



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The offence is committed, for example, when the pollution of the water table and/or the surrounding atmosphere by the Company does not occur intentionally, but only through the failure to comply with technical rules that would have prevented the pollution.

A fine ranging from two hundred to five hundred shares shall be imposed for this offence.

- ***Waste water discharges (Art. 137 Legislative Decree 152/06);***

This offence is committed when new industrial waste water discharges are initiated or otherwise carried out without the required legal authorisation, or when such discharges are continued or maintained after the authorisation has expired, been suspended or revoked.

The offence is committed, for instance, if the Company discharges waste water without a valid authorisation.

A fine of between one hundred and fifty and three hundred shares shall be imposed for this offence.

- ***Unauthorised waste management activities (Article 256 of Legislative Decree 152/06);***

This offence occurs when waste collection, transport, recovery, disposal, trade and intermediation activities are carried out in the absence of the prescribed authorisation, registration or communication.

The offence arises, for example, if the company carries out waste collection activities (its own and/or another company's) without a valid authorisation.

A fine of between one hundred and fifty and three hundred shares shall be imposed for this offence.

- ***Site remediation (Art. 257 Legislative Decree 152/06);***

This offence is committed if pollution of the soil, subsoil, surface water or groundwater is caused by exceeding the risk threshold concentrations and if no remediation is carried out in accordance with the law.

The offence is committed, for example, if the Company, in the management of its sewerage system, causes pollution of the subsoil without reporting the incident and proceeding with appropriate remediation.

A fine of between one hundred and fifty and two hundred and fifty shares shall be imposed for this offence.

- ***Breach of reporting obligations, keeping of compulsory registers and forms (Article 258 of Legislative Decree 152/06);***

This offence is committed in the event that anyone who carries out waste activities on a professional basis, as well as those who produce waste, despite being obliged to do so, have not joined the waste traceability control system provided for in the sectoral legislation.

The offence is committed, for example, if the company fails to make the required communications or to keep waste loading and unloading registers properly.

A fine of between one hundred and fifty and two hundred and fifty shares shall be imposed for this offence.

- ***Illegal waste trafficking (Article 259 of Legislative Decree 152/06);***

This offence is committed when a shipment of waste constitutes illegal trafficking within the meaning of Article 26 of Regulation (EEC) No 259/93 of 1 February 1993 or a shipment of special waste listed in Annex II of the aforementioned EEC Regulation.

The offence is committed, for instance, if the Company, in the absence of the prescribed authorisations and/or in breach of the applicable traceability rules, organises a shipment of waste. A fine of between one hundred and fifty and two hundred and fifty shares shall be imposed for this offence.

- ***Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code, as introduced by Legislative Decree No. 21/2018);***

This offence occurs when, in order to obtain an unfair profit, by means of several operations and through the setting up of means and continuous organised activities, a person sells, receives, transports, exports, imports, or in any case illegally manages large quantities of waste.

The offence is committed, for instance, when the Company, in order to make a profit, takes advantage of its corporate structure and organisation to carry out, not occasionally, waste sorting activities.

A fine of four hundred to eight hundred quotas shall be imposed for this offence.

- ***Computerised waste traceability control system (Article 260-bis of Legislative Decree No. 152/06)*** This offence is committed if the obliged parties fail to register with the waste traceability control system referred to in Article 188-bis, paragraph 2(a) of Legislative Decree No. 152/06 within the prescribed time limits or fail to pay the registration fee.

The offence is committed, for instance, if the company fails to register or pay the prescribed economic contribution.

For this offence, a fine ranging from one hundred and fifty to three hundred quotas shall be applied

- ***Penalties for violations of regulations on atmospheric pollution (Article 279 of Legislative Decree 152/06);*** This offence is committed when a person starts to install or operate an establishment without the prescribed authorisation or continues to operate with an authorisation that has expired, lapsed, been suspended or revoked.

The offence is committed, for example, if the company starts a new plant without the required authorisation for atmospheric emissions and operates an existing one with the required authorisation having expired.

A fine of up to two hundred and fifty shares shall be imposed for this offence

2. Sensitive Processes in the field of environmental offences

In consideration of the activities carried out by 3 B S.p.A., pursuant to Article 6 of Legislative Decree No. 231/2001, the following categories of operations and activities at risk have been identified, in which the offences set out in Article 25-undecies of the Decree could potentially be committed:

- verification and application for necessary environmental authorisations;



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- verification of compliance with the requirements of authorisations issued by the authority competent authorities necessary for the performance of the company's activities, in this case the Single Environmental Authorisation (AUA) for water discharges and emissions into the atmosphere;
- waste management, namely keeping records and identification forms for transport, appropriate temporary storage pending transfer to an authorised disposer with correct use of the identification form for transport;
- management of industrial waste water discharges into surface waters and the sewage system in compliance with legal limits and authorisation contents;
- management of atmospheric emissions from the production process in compliance with legal limits and authorisation contents.

It is therefore considered that the Sensitive Areas to be monitored, also in the light of the specific activity carried out by 3 B, are the following:

- Formalisation of delegation of environmental protection functions;
- assessment of environmental aspects and related risks present in company premises;
- identification and development of operational procedures and instructions for the proper management of environmental issues;
- information, education and training of workers on the risks to the environment and the prevention measures taken;
- scheduling regular meetings;
- environmental budget management;
- planning of improvement measures by the HSE office;
- selection and management of relations with suppliers;
- managing relations with external contractors with regard to environmental aspects.

The resources of 3 B S.p.A. directly involved in the performance of these sensitive processes, within the scope of their respective attributions and competences are:

- Manager Representative HSE - Environmental Manager;
- HSE & Compliance Manager - HSE Office Manager;
- HSE & Compliance Department - HSE office components;
- Quality System & Sustainability Manager, QASE Management System Manager;
- Energy manager;
- Facility Manager - Plant Manager;
- General Service Manager
- Managers and Supervisors within the scope of their competences and powers;
- Workers in the performance of their duties.

3. Documents transposed by Model

The company, with regard to the Salgareda and Annone Veneto plants, in full compliance in accordance with the provisions of the sector regulations and in particular with Legislative Decree 152/06, has adopted an Environmental Management System drawn up in accordance with the *best existing practice* and compliant with the international standard ISO 14001 with certification currently in force and periodically renewed issued by a third party, whose detailed operating



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procedures and instructions are to be understood as expressly referred to in this MOG and as an integral part of it.

The aforementioned Environmental Management System defines and regulates the organisational structure, planning activities, responsibilities, practices, procedures, and resources aimed at drawing up, implementing, achieving, reviewing and maintaining the company's Environmental Policy.

3 B has integrated the Environmental Management System with that relating to Quality, Safety at Work and Energy Management, all certified by third-party organisations and has adopted a specific Quality, Environmental, Safety and Energy Management System Manual (Ref. QASE Manual drawn up in compliance with international standards ISO 9001, ISO 14001, ISO UNI 45001 AND ISO 50001 and kept up-to-date) that contains, among other things, references to the procedures and operating instructions whose observance allows the activities regulated by the Environmental Management System (EMS) to be conducted in a synergic and organised manner, without the possibility of misunderstandings, valid for every department and for every possible problem that may arise within the phases of the company's production cycle.

All documentation relating to management systems and in particular that relating to the ISO 14001-certified EMS is digitised and managed through specific dedicated computer software that guarantees traceability and updating in real time.

Further documentation incorporated in this Model to which reference is made for details, with the clarification that it too is digitised and managed through specific and appropriate computer software that guarantees traceability and updating in real time, is as follows:

Single Environmental Authorisation AUA

The document envisaged by Presidential Decree no. 59/2013 and issued by the province of Treviso competent for the territory regulates and authorises in the case of 3 B all company water discharges and emissions into the atmosphere (at the time of drafting this Organisational Model AUA no. 307/2017 of 11 August 2017), within the terms envisaged by the regulations in force the Company will apply for renewal.

External noise

The national legislation in brief consists of l. 447/95 framework law and the subsequent d.p.c.m. 01/03/01, which set maximum limits for noise exposure in living spaces and the outdoor environment, and the d.p.c.m. 14 November 1997.

It should be noted that the violation of these rules is currently not among the environmental offences falling within the scope of Article 25-undecies of Legislative Decree 231/01.

The issue of respecting noise emission limits at the boundary and immission limits in neighbouring rooms with the definition of differential limits, differentiated according to the acoustic zone where the noise-producing area is located, is in any case handled by 3 B, although this issue is not contained



in the current AUA. In order to comply with legal limits, the Company has installed a continuous acoustic monitoring system and carries out and maintains periodic measurement campaigns shared with the controlling body.

Waste loading and unloading registers

3 B regularly draws up the environmental document on which all waste loads and discharges must be recorded. The register scheme currently in force is that provided for in D.

M. 148/98 and the registration procedures are set out in Article 190 of Legislative Decree 152/06.

Waste transport forms

3 B regularly fills in, to the extent of its competence, the waste identification form, a document that must compulsorily accompany the transport of waste from the place of production to the place of storage or final disposal in accordance with the procedures laid down in Article 193 of Legislative Decree 156/06

Annual waste report

Pursuant to Article 189 c.3 of Legislative Decree 152/06 3 B shall annually notify the authorities required by law of the quantities and qualitative characteristics of the waste and materials intended for recovery produced. This communication must be made by submitting the Single Environmental Declaration Form (MUD)

Test reports of analyses of waste, water discharges and atmospheric emissions Activities involving environmental impacts by industry are not only regulated as regards authorisation and management aspects, but also require compliance with certain measurable technical limits and parameters. To this end, 3 B carries out periodic sampling and analyses of water discharges, atmospheric emissions and waste through accredited external laboratories, keeping the test reports electronically archived.

Finally, all of the aforementioned documentation is regularly updated in consideration of the provisions of the required environmental authorisations and any periodicity required by the mandatory or voluntary standards referred to.

4. Identification of those responsible and identification of the powers and tasks assigned to them

For the purpose of identifying those responsible and identifying the powers vested in them, 3 B has established a series of assignments to cascade environmental responsibilities and tasks within the Company.

In addition to the organisational chart, which is constantly updated according to any changes that may have occurred, the Company has drawn up and filed a *Job Description*, which is shown in its current version at the drafting of this Model (under Annex 1) and to which reference is made.



It also describes the corporate roles in the organisational chart that have functions related to the management of environmental issues. The document for each position: defines the title of the role, describes it, indicates to whom it reports and the skills and knowledge required.

The documents listed above are designed in such a way as to guarantee, on the one hand, a capillary control of all areas and, on the other hand, a hierarchical control mechanism, both operational and in terms of the allocation of the resources required to ensure all the appropriate and necessary tools for security.

The managers thus identified must exercise, for the area of their competence, all the powers attributed to them and fulfil all the obligations provided for by current environmental legislation with reference to the activities carried out by the Company.

5. Specific procedures in the risk area of offences committed in violation of environmental protection regulations

5.1 Identification of those responsible and identification of the powers and tasks assigned to them

For the purpose of identifying those responsible and identifying the powers vested in them, 3B has established a series of assignments to cascade environmental protection responsibilities and tasks internally.

In addition to the general organisation chart, the Company has therefore adopted a specific safety and environment organisation chart, the current version of which is attached to this Model (under Annex 1) and which is constantly updated on the basis of any changes that may occur.

Also among the active and archived company documentation is a Job Description, which is given in its current version at the time of drafting this Model and to which reference is made. It also describes the company roles included in the organisational chart that perform activities related to environmental protection. The document for each position: defines the title of the role, describes its functions, indicates to whom it reports, and the skills and knowledge required to perform it.

The above-mentioned documents are designed in such a way as to guarantee, on the one hand, a capillary control of all areas and, on the other hand, a hierarchical control mechanism, both operational and in terms of the allocation of the resources required to ensure all the appropriate and necessary tools for security.

The persons thus identified must exercise, for the area of their competence, the powers assigned to them and fulfil all the obligations provided for by Legislative Decree 152/06, and by all other environmental laws and regulations.

The managers identified by 3 B for occupational safety activities and their attributes in detail in addition to those indicated in the aforementioned *Job Description* are:

- Employer Delegate for the Environment (DDL) - Manager Representative HSE: reporting to the General Management, he/she carries out, in full autonomy in environmental matters, coordination and management functions dealing with the strategic management of the



company, supported by the various internal functions involved (the latter according to the their own powers and competences);

- Head of the Integrated Management System Quality - Environment - Safety - Energy - Quality System & Sustainability Manager (QS&SM): reporting to the General Management, collaborates with the Delegated Employer and the Environmental Manager in defining the objectives and structuring the company's environmental policy; draws up the Quality - Environment - Safety - Energy Integrated Management System Manual, the procedures and instructions of the Environmental Management System (EMS); assesses the relative non-conformities found during the periodic audits to verify the implementation of the integrated management system; ensures and verifies that the same is implemented and kept active; defines, in agreement with the General Management, the objectives of the management systems adopted; performs the review of the individual management systems, including the EMS, which are part of the ISMS ; identifies, together with the HR office and the HSE office, the need for personnel training on the individual management systems, including the EMS; supervises that the dedicated functions (HR office, HSE office, Managers and Supervisors) on the basis of their specific attributions and competences sensitise and train Employees on the procedures and operating instructions of the individual management systems adopted, including the EMS selects, examines and interprets environmental legislative prescriptions together with the Employer Delegate for the Environment; performs periodic compliance audits of the individual management systems adopted, including the EMS; identifies environmental emergency situations together with the Environmental Manager; verifies compliance with the planned operational controls, which are carried out by the HSE office;
- Environmental Manager - HSE Office Manager: a person in possession of the skills and knowledge requirements suitable for carrying out the function; reports to the Employer Delegate for the Environment and collaborates with the Head of the Integrated Quality, Environment and Safety Management System; with the collaboration of the members of the HSE office, provides for the fulfilment of all the obligations provided for in environmental matters by Legislative Decree 152/06 and by current environmental legislation;
- HSE office members: persons with the appropriate skills and knowledge requirements to carry out the function; they report to and cooperate with the Environmental Manager in the fulfilment of all environmental obligations under Legislative Decree 152/06 and current environmental legislation;

5.2 Continuous identification of hazards, their evaluation and implementation of the necessary control measures

Without prejudice to the above, for the purposes of constantly identifying the dangers and risks identified, assessing them and implementing the necessary control measures, 3 B has adopted, within the framework of the Environmental Management System, specific procedures and operating instructions that form an integral part of this Organisational Model and of this specific Protocol and that the entire company organisation (including Consultants, Shareholders and *Partners to the extent necessary for the functions performed by them*) are required to apply and



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observe:

- integrated management system manual (Ref. Manual QSAE latest version available on the company server) to which reference should be made;
- integrated system procedures or specific procedures relating to the UNI ISO 14001 certified EMS (latest versions available on the company server) to which reference should be made;
- specific operating instructions of the UNI ISO 14001-certified safety management system (latest versions available on the company server) to which reference should be made.

6. Principles of behaviour

In the performance of operations pertaining to the corporate issues present, all members of the corporate organisation (Employees, Consultants, Shareholders and *Partners to the extent necessary to the functions performed by them*) involved directly and indirectly, shall in general

- Strictly observe all the rules laid down by law and by the company's internal environmental operating procedures and instructions;
- refrain from engaging in, collaborating in or causing conduct which, taken individually or collectively, directly or indirectly constitutes the above-mentioned environmental offences.

In this regard, it should be noted that 3 B has adopted a specific Environmental Policy and a procedure for the identification of environmental aspects, as described in the Quality - Environment - Safety - Energy Integrated Management System Manual (Ref. QASE Manual constantly updated), a document that is an integral part of this Model.

The company's Environmental Policy was drawn up by the Quality System & Sustainability Manager - Integrated Management System Manager Quality - Environment - Safety - Energy QASE and subsequently checked, approved by the General Management, disclosed and kept on file. This policy is established in accordance with the requirements of the UNI EN ISO 14001 standard, respecting and safeguarding all the resources used in the company and with the aim of having the least possible impact on the environment through its activities.

With the definition of the Environmental Policy, the commitment of the entire organisation is expressed to:

- comply with current environmental legislation;
- continuously improve the company's environmental performance;
- reduce consumption of natural resources;
- prevent and/or reduce potential environmental impacts and pollution.

The Environmental Policy is disseminated and made known to all members of the company organisation by means of its posting in common places, on special notice boards, including electronic displays, and publication on the company intranet and website.

All addressees are required to be familiar with the Environmental Policy and to operate consistently with the principles set out therein.

The Environmental Policy is reassessed annually during the review of the Environmental Management System by the Quality System & Sustainability Manager and the Executive Board. On this occasion, it is reaffirmed or modified, as a result of internal requirements or external



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factors that may influence the company's environmental guidelines.

The following main environmental aspects are also subject to assessment and possible subsequent management:

- polluting emissions (into the atmosphere and effluents);
- waste production;
- consumption of raw materials;
- energy consumption;
- water consumption;
- consumption of natural resources;
- noises;
- odours;
- vibrations;
- use/presence of hazardous substances;
- visual impact.

For each of the environmental aspects identified, possible impacts are estimated, understood as the changes to the environment resulting from the environmental aspects considered (the relationship between effects and impacts is a cause-effect relationship). This assessment considers:

- normal conditions of both service management and plant operation.
- any abnormal (e.g. start-up or shutdown of the system) or emergency conditions.

The identification of environmental aspects and the assessment of their significance is updated periodically.

The Recipients of the Model are also obliged to apply and observe all the principles of conduct contained in the following documents adopted by the Company, which form an integral part of this Model:

- Integrated Management System Manual Quality - Environment - Safety - Energy (Ref. QASE);
- integrated system procedures;
- specific operating instructions of the ISO 14001-certified EMS that constitute the management pivot in environmental matters.

Lastly, with regard to third party contractors (e.g. Collaborators, Consultants, *Partners*, Suppliers, etc.) involved in the performance of activities at risk with respect to environmental offences and operating on behalf of and in the interest of the Company, the relevant contracts, according to precise selection criteria defined in this Model, must

- be set out in writing in all their terms and conditions;
- contain standard clauses in order to comply with Legislative Decree 231/2001 (or, in the case of a foreign entity operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to the environmental offences set out in the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set out in Legislative Decree 231/2001 (or, if they are foreign and

operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to the environmental offences provided for in the Decree) and to undertake to behave in accordance with the regulation;

- contain an appropriate clause regulating the consequences of their breach of the rules set out in Legislative Decree 231/2001 (i.e., in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct corresponding to the environmental offences set out in the Decree) (e.g.: express termination clauses, penalties).

7. Specific indications of behaviour

For activities within the categories of risk operations identified above, the members of the corporate organisation involved, directly or indirectly, in the management of the Company's environmental aspects, to the extent necessary for the functions performed by them, must comply with the following behavioural guidelines:

- relations with the P.A., the authorities in charge of issuing authorisations and supervising environmental regulations for the areas of activity at risk must be managed globally, identifying a person responsible for each operation or plurality of operations (in case of particular repetitiveness of the same) carried out in the areas of activity at risk;
- Appointments given to external collaborators for any reason relating to environmental matters must also be in writing, indicating the agreed remuneration, and must be verified by the Legal Department and approved by the Executive Board;
- those who perform a control and supervisory function on fulfilments connected with the performance of the aforementioned activities must pay particular attention to the implementation of such fulfilments and promptly report any irregularities to the Supervisory Board;
- with reference to and in relation to each of the above-mentioned sensitive areas, it is necessary:
 - provide for information activities for all members of the company organisation;
 - provide for information and training activities for workers who, within the company organisation, operate within the scope of operational activities at risk of offences;
 - provide for information activities for workers of external companies operating in the Company's plants carried out directly by the contractors on the basis of the instructions provided by the client;
 - provide for an adequate system of supervision of workers' compliance with the procedures, operating instructions and environmental safety measures, identifying specific figures for this purpose;
 - set up internal environmental protection and safety rules appropriate to the risks

- environmental issues by including them in the EMS;
- acquire, keep up-to-date and maintain documentation relating to compliance with laws, regulations and environmental protection standards;
 - keep in original and digital format the documentation relating to authorisation procedures, authorisations, certifications and any other documentation relating to environmental issues, as well as any additional or amending related documents;
 - tracking and storing, also in digital format, the documentation inherent in the company's management of compliance with environmental regulations;
 - carry out constant monitoring of the company's EMS procedures and operating instructions, ensuring that they are adequately and promptly revised, especially in the event of any worsening of the risk or in the event of any emergency events occurring;
 - provide for periodic substantive and system audits on environmental matters; monitor environmental legislation and compliance therewith;
 - periodically verify compliance with the administrative requirements of the relevant environmental legislation;
- it is necessary to verify, in relation to the provisions of the legislation in force, the need to obtain authorisation for waste water discharges;
 - it is necessary to obtain authorisation within the timeframe provided for by the legislation in force and, in any case, to implement, for plants that have not yet been authorised, the controls provided for under the legislative provisions applicable to them;
 - it is necessary to implement the provisions laid down in the permit concerning: compliance with limit values and requirements, sampling and analysis methods, and the frequency of the relevant checks laid down in the regulations in force and contained in the permits issued;
 - it is necessary to verify the concentration measurements of pollutants in the discharges and the proper keeping of maintenance records where required, in accordance with and at a frequency not less than that indicated in the authorisation documents;
 - it is necessary to maintain and renew authorisations within the time limits provided for by the legislation in force;
 - it is necessary to submit a new application for authorisation in the event of a substantial modification of the installations and/or the production cycle;
 - it is necessary to periodically verify the correct implementation of the aforementioned obligations;
 - it is necessary to verify that the consultants, partners and collaborators of the Company, involved in the fulfilment of obligations related to waste management, including transporters, the company in charge of disposal, are chosen by transparent methods and in accordance with a specific company procedure that provides for final approval by the General Management;
 - it is necessary to verify that assignments given to external collaborators (e.g. technicians for the preparation of technical documentation preparatory to the renewal of authorisations and compliance with environmental regulations) are in writing, indicating the agreed remuneration, and must be proposed or verified or approved by



- at least two internal subjects at 3 B;
- it must be verified that the waste analysis certificate commissioned from accredited external laboratories contains true and correct information;
 - it is necessary to update the loading and unloading registers when producing, temporarily storing and delivering waste;
 - temporary storage of waste must be managed in accordance with current legislation;
 - pre-storage and storage of waste must be managed in accordance with the relevant permits;
 - it is necessary to complete and issue the waste identification forms required for off-site transport; request and verify the necessary authorisations from all those involved in the various stages of waste management (collection, transport, recovery, disposal);
 - it is necessary to fill in and submit the Modello Unico di Dichiarazione Ambientale (MUD) (Single Environmental Declaration Form) annually to the authorities required by law the quantities and qualitative characteristics of the waste and materials for recovery produced.

Without prejudice to the above, for the purposes of the identification and continuous assessment of environmental aspects and the implementation of the necessary control measures, 3 B has adopted, as part of the Integrated Environment - Safety - Energy Management System, the following specific procedures and operating instructions, which form an integral part of this Model and which the internal and external members of the company organisation (Consultants, Shareholders and Partners to the extent necessary for the functions performed by them) are required to apply and observe:

- integrated management system manual Quality, Environment, Safety, Energy (Ref. QASE);
- integrated system procedures that, as already indicated, may contain transversal procedural indications with respect to environmental issues
- specific operating instructions of the ISO 14001-certified EMS.

8. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of delegated and proxy powers in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity attributed to the Supervisory Board, the body must be guaranteed free access to all company documentation that it considers relevant



in order to monitor the Sensitive Activities identified in this Special Section.
 Furthermore, as indicated in the general introduction to this Special Part of the Organisational Model, in order to ensure the implementation of the current OMC, and in accordance with the provisions of the Articles of Association and the Regulation of the Supervisory Board, a series of reporting activities are envisaged for each predicate offence falling within the scope of application, both by the company organisation towards the appointed supervisory body, and by the supervisory body, differently determined according to the area of risk being protected and indicated in each protocol

9. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Regular reporting on any breaches of the MOG and on the status of implementation of activities and fulfilments inherent in the risk area regulated herein protocol.	Employer Delegate; Responsible Environmental	VO	Half-yearly
Any findings resulting from checks and inspections by the competent environmental authorities (e.g. ArpaV, ArpaFVG, VV.FF., etc.).	Employer Delegate; Responsible Environmental	VO	Half-yearly
Any critical issues that may emerge as a result of the inspection visit. The report must contain: the date and/or duration of the inspection, an indication of the administrative function involved, the outcome of the inspection, the probable consequences of the inspection (administrative sanctions, criminal sanctions, etc.), the presumed direct (e.g.: amount of the sanctions) and indirect (e.g.: amount of the sanctions) economic impact: termination of existing contracts) of the assessment.	Employer Delegate; Environmental Manager	VO	Timely
Report on the regularity of audits on waste water discharges / waste management / atmospheric emissions. In particular: a) internal or external audit results	Employer Delegate; Responsible	VO	Half-yearly



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<p>carried out in the field of the environment; b) outcome of internal inspections of the plants; c) outcome of external authority inspections of the plants; d) list of planned investments in the field of the environment, supplemented by the list of relevant purchases made during the period under review in emergency and extra-budget situations; e) violations by the responsible functions (ascertained internally or by the competent authorities) of fulfilments required by environmental legislation; f) non-compliance with environmental provisions by employees and particular disciplinary sanctions imposed).</p>	<p>Environmental</p>		
<p>Summary of the delegation and proxy system, indicating any new powers of attorney and revoked powers of attorney.</p>	<p>Employer</p>	<p>VO</p>	<p>Timely</p>



Special Section VI - Crimes against industry and trade

1. Offences against industry and trade (Article 25-bis.1 of Legislative Decree 231/2001)

This Special Section refers to the offences against industry and trade referred to in Article 25-bis.1 of Legislative Decree 231/2001, if committed in the interest and/or to the advantage of the Company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the offence would not have been committed if they had supervised in accordance with the obligations inherent to their office.

Below is a brief description of the offences against industry and commerce that could occur in the abstract within 3 B S.p.A., referring to the text of the Decree as well as to that of the Criminal Code and Special Laws for a detailed description of the same, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

- ***Disturbing the freedom of industry or trade (Article 513 of the criminal code)***

This is the case when a person uses violence against property or fraudulent means to prevent or disrupt the exercise of an industry or trade.

- ***Unlawful competition with threat or violence (Article 513-bis of the criminal code)***

This is the case when a person, in the exercise of a commercial, industrial or otherwise productive activity, engages in acts of competition with violence or threats.

This case is relevant, for example, in the case of collusive agreements between several companies aimed at winning tenders to the detriment of other competitors, who do not adhere to the *pactum sceleris*, and who are discouraged from submitting competitive bids on the basis of the force of intimidation that the other companies, by virtue of their contiguity to criminal realities, are able to exert.

- ***Fraud against national industries (Article 514 of the criminal code)***

This hypothesis arises in the event that a person, by selling or otherwise putting into circulation, on domestic or foreign markets, industrial products with counterfeit or altered names, trade marks or distinctive signs, causes harm to domestic industry.

- ***Fraud in the exercise of trade (Article 515 of the criminal code)***

This hypothesis arises when a person, in the exercise of a commercial activity, or in a shop open to the public, delivers to the purchaser a movable item for another, or a movable item, by origin, provenance, quality or quantity, different from that stated or agreed.

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

This is the case if a person offers for sale or otherwise puts into circulation intellectual works or industrial products with names, trade marks or distinctive signs



domestic or foreign, likely to mislead the buyer as to the origin, provenance or quality of the work or product.

- ***Manufacture of and trade in goods made by usurping industrial property rights (Art. 517 - ter of the criminal code)***

This hypothesis arises when a person, knowing of the existence of an industrial property title, manufactures or industrially uses objects or other goods made by usurping an industrial property title or in violation thereof.

This is also the case where a person, in order to make a profit, introduces into the territory of the State, holds for sale, offers for sale directly to consumers or otherwise puts into circulation goods made by usurping an industrial property right or in violation thereof.

2. Sensitive Processes in the Area of Offences against Industry and Trade

In view of the activities carried out by 3 B S.p.A. and its internal structure, pursuant to Article 6 of the Decree, the following categories of transactions and activities at risk, in which the offences set out in Article 25-bis.1 of the Decree could be committed, have been identified:

- a) Negotiation, preparation, conclusion and/or execution of contracts or agreements;
- b) *Marketing* project management;
- c) Management of activities related to the dissemination of news and information and/or product-related advertising;
- d) Analysis and market research to identify new development opportunities;
- e) Research and development activities;
- f) Management of the design and development process;
- g) Management of trade marks, patents, distinctive signs and protection of know-how;
- h) Definition of commercial policies;
- i) Management and qualification of business partners;
- j) Sales management;
- k) Selection, evaluation and qualification of suppliers;
- l) Purchase management;
- m) Production process management;
- n) Production controls;
- o) Operation, control and maintenance of plant, equipment and vehicles;
- p) General services.

The resources of 3 B S.p.A. directly involved in the performance of these sensitive processes are:

- Technical Office;
- Purchasing Department.
- Sales/Commercial Office;
- Production;



- *Plant Quality.*

3. Principles of conduct and control in the risk area of offences against industry and trade

In the performance of all the operations of the business activity, relating to the production and marketing of the products produced by the Company, the Employees and all the subjects involved, directly or indirectly, within 3 B S.P.A. (and its Employees, Consultants, Shareholders and *Partners to the extent necessary for the functions they perform*), must in general

- Strictly observe all the rules laid down by law and internal company procedures concerning the management of the design, execution and marketing phases of the product;
- refrain from engaging in, collaborating in or causing conduct which, taken individually or collectively, directly or indirectly constitutes the above-mentioned offences against industry and trade;
- refrain from conduct which, although not in itself constituting an offence, is liable to facilitate its commission;
- refrain from behaving in such an omissive manner as to prevent or in any case hinder compliance with this Model and the controls relating to its application by the Supervisory Board;
- when the Company comes into contact with third parties, take all necessary measures to prevent
 - i. acts are committed which, in the form of violence and/or threats, are likely to cause injury to the rights of others to the free exercise of industry or trade, and to free competition;
 - ii. goods may be acquired and, above all, may be sold to third parties by the Company that do not comply with the characteristics indicated or agreed, are counterfeit, bear false signs and/or infringe the rights of others;
- carry out, in the establishment of business relations, whether active or passive, all the checks required by regulations, protocols and procedures governing the Company's activities, or which in any case appear appropriate on account of the subjective characteristics of the third party with whom the Company comes into contact, and of the objective characteristics of the service covered by the business relationship;
- not entertain business relations with persons (physical or legal) of whom it is known or suspected that they are engaged in illegal activities with reference to offences against industry and trade;
- determine the minimum requirements for counterparties, including anomaly indicators to prevent and/or detect possible risky or suspicious transactions;
- select and evaluate counterparties on the basis of requirements predetermined by the Company and reviewed by the Company and, if necessary, updated on a regular basis; also formalise the criteria according to which counterparties can be removed from the Company's internal lists; define a system of responsibilities in relation to retention and removal of the counterparties from the same lists, so that the choices in this respect cannot be



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determined by a single person and are always justified in writing;

- establish contracts and all other types of agreements with all counterparties in writing and detailed in all their terms and conditions;
- identify a body/unit responsible for the execution of the contract, indicating tasks, roles and responsibilities;
- ensure that contractual standards are systematically updated in line with developments in current legislation on the protection of industrial property rights and the origin and quality of products;
- comply with any policies adopted by the Company containing the principles to be followed in order not to infringe the industrial property rights of third parties, protect those of the Company, including in the case of collaboration with external entities;
- take action in the event of negative perceptions and/or reports on the honourability of persons with whom one interacts or on their ownership of industrial property rights;
- verify the reliability of warning letters received from persons complaining of alleged conduct on the part of 3 B S.p.A. detrimental to the rights protected by the rules providing for offences against industry and trade;
- verify, by means of legal opinions or other professionals, the possibility that a conduct of the Company may constitute one of the offences against industry and trade;
- ensure the segregation of responsibilities between those who authorise, those who execute and those who control activities relating to risk operations;
- ensure the traceability of the stages of the decision-making process relating to commercial relations with third parties; traceability within the scope of the activity at risk is ensured by the document flow generated within the activity itself (between the corporate functions and between the counterparties and the corporate functions themselves), by the existence of formalised contracts and administrative-accounting documentation;
- keep the documentation relating to the decision-making process and transactions relating to the areas at risk, adopting all the necessary physical and logical security measures and keeping the documentation available for any verification by those entitled to it; in order to allow the reconstruction of responsibilities and of the reasons for the choices made, each function is responsible for filing and storing the documentation for which it is competent, produced also in telematic or electronic form, as well as the administrative-accounting documents relating to the processes under examination;
- inform the Supervisory Board in writing of any critical issue or clue, of which it becomes aware - directly or indirectly - such as to lead it even only to presume or hypothesise the unlawful origin of the goods or services covered by the contractual relationship or behaviour in breach of the contents of this Specific Section.

Recipients who entertain business relations on behalf of 3 B S.p.A. with third parties must be formally granted a proxy to that effect (with an appropriate written power of attorney, if acts capable of binding the Company must be performed).



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Alongside compliance with the general principles of conduct and the specific procedural principles set out in paragraph 4 below, all Addressees are required to comply with the principles of conduct contained in the organisational documents in order to prevent the commission of the offences set out in Article 25-bis.1 of the Decree.

All Addressees of this Model must also refrain from the following conduct:

- delivering a product that differs from what is stated in the contract/purchase order in terms of: place of production or manufacture through the untrue declaration of 'made in'; quality through misleading EU marking and declaration of conformity;
- Spreading news and appreciations about a competitor's products and business, likely to bring it into disrepute, or appropriating the merits of a competitor's products or business.

Finally, as far as relations with Partners, Suppliers and any other Counterparties involved in activities at risk are concerned, who are also Addressees of this Specific Section, they must be informed of the adoption of the Model and the Code of Ethics by 3 B S.p.A., knowledge of which and compliance with which shall constitute a contractual obligation for them.

4. Specific procedures in the risk area of offences against industry and trade

For activities within the categories of risk operations identified above, Employees and all persons involved, directly or indirectly, in the management of product processes within 3 B S.p.A., to the extent necessary for the functions they perform, must comply with the following procedures:

- implement a supplier register and supplier qualification procedures that take into account the professional, economic, organisational and technological requirements of suppliers, as well as ownership requirements;
- provide for specific cancellation and compensation clauses in purchase contracts in the event of ascertained infringements of industrial property rights or ascertained deviations from the declared or agreed characteristics of products or intellectual works;
- provide for direct purchase of the product from the owners of the trade mark or patent, or purchase from others only after verification of the lawfulness of use of the trade mark or patent;
- implement control procedures on the suppliers' production process and on the supplied product aimed at verifying the conformity of trademarks or other distinguishing marks or the compliance with the requirements specified for the origin, provenance, quality and quantity, or other essential characteristics, of the product;
- implement procedures to monitor compliance with contractual commitments and obligations, including the manufacture or delivery of industrial products that conform to the declared or agreed specifications with the customer or to the requested national or foreign names, trademarks or distinctive signs;
- verify, prior to the distribution of products on the market and also through the



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- use of its own internal laboratory (or, if necessary, external laboratories), by all the corporate functions in charge - each for the activities falling within its competence - compliance with the specifications concerning the origin, provenance and quality of the products themselves;
- ensure the correctness, truthfulness and completeness of the technical information on each information medium (such as accompanying documentation, label, technical manual) associated with the Company's products;
 - ensure that non-conforming products and/or products with anomalies are handled in accordance with company policies and procedures, so that such products are appropriately segregated and clearly identified and recorded; apply procedures for handling anomalies and non-conformities; ensure that - even in the event of any exception/concessional acceptance by the customer of non-conforming products - the destination is always recorded;
 - maintain conduct in promotion and commercial development activities that is not detrimental to competition and aimed at harming competitors;
 - refrain from disseminating misleading/misleading information - as to the origin, quality, provenance and any other characteristic of its products and/or the components used in them - in the context of advertising campaigns/promotional activities organised by the Company, as well as refrain from including/disseminating misleading/misleading information - as to the origin, provenance, quality and any other characteristic of its products and/or the components used in them - in the preparation and circulation of institutional and technical/commercial material prepared by the Company;
 - maintain in business relations and the development of new initiatives behaviour based on loyalty, honesty and fairness towards competing enterprises and absolute respect for the economic initiative of others;
 - to maintain, in industrial partnership relations, participation in research projects or sector initiatives, as well as in commercial agreements in general, conduct based on loyalty, honesty and fairness towards partner or competitor companies and absolute respect for the free industrial and commercial operations of others;
 - provide in research, design and development activities of industrial products or systems the prior verification of the existence of industrial property rights or other types of privative rights to the realisation of the product or the use of the system by others;

The same Addressees of the MOG are also expressly prohibited:

- a) counterfeit, alter or use trademarks or distinctive signs, models, designs or patents, whether national or foreign, of industrial products with reference to which, with ordinary diligence, the existence of other people's industrial property rights could be known;
- b) Introducing, holding for sale, selling or otherwise putting into circulation industrial products with counterfeited or altered trademarks or other distinctive signs, national or foreign;
- c) unlawfully prevent or hinder the operation of an industry or trade or engage in unfair competition;
- d) making or delivering to the customer a product with characteristics other than those declared or agreed upon and such as to mislead the customer as to its origin, provenance, quality,



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- quantity, or other essential characteristics, of the product;
- e) sell or otherwise put into circulation intellectual works or industrial products, with names, trade marks, or distinctive signs, domestic or foreign, capable of misleading the customer as to the origin, source, quality, quantity, or other essential characteristics, of the work or product;
 - f) design, make, use, hold for sale, sell or otherwise put into circulation products made by usurping industrial property rights or in violation of them knowing, with ordinary diligence, of their existence.

The Addressees of the Model are also obliged to apply and observe all the provisions contained in the following documents adopted by 3 B S.p.A., which form an integral part of this Model:

- Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual, latest version available on the company server) to which we refer;
- Company regulations of 3 B S.p.A., published on the company platform from 26.04.2023, displayed on the notice boards accessible to all personnel, as well as delivered by hand on the occasion of each new employment;
- Procedure for Issuing and Approving Investment or Expenditure Orders and Purchase Requests (Ref. IO_AMM_004)
- Procedure for approving contracts for the purchase of goods and/or services (Ref. IO_AMM_016).

Contracts and letters of appointment with Partners, Suppliers and any other Counterparties involved in activities at risk must contain a specific clause regulating the consequences of violation, by the counterparties themselves, of the rules set out in the Decree as well as the provisions of the Model and the Code of Ethics adopted by the Company.

5. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of delegated and proxy powers in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity assigned to the Supervisory Board, in this Model, this body is guaranteed free access to all company documentation that it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section



6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Any violations of the specific procedural principles contained in paragraphs 3 and 4 of this Special Section or of company procedures, policies and regulations pertaining to the sensitive areas of crimes against industry and trade.	Quality and Sustainability Systems Office	VO	Half-yearly
Any negative reports about the honourability of persons with whom one interacts (e.g. suppliers), or about ownership by them of industrial property rights.	Quality and Sustainability Systems Office	VO	Half-yearly
Any complaints by third parties concerning defects in the quality of the products marketed by the Company.	Quality Systems Office and Sustainability; Legal Department	VO	Half-yearly
Possible product recalls.	Quality and Sustainability Systems Office; Legal Office	VO	Half-yearly
Any non-conformities that may affect the conformity/genuineness of the marketed products.	Quality and Sustainability Systems Office; Legal Department	VO	Half-yearly

Special Section VII - Offences related to copyright infringement .

1. The offences of copyright infringement (Article 25-*novies* of Legislative Decree 231/2001)

This Special Section refers to the offences of copyright infringement referred to in Article 25-*novies* of Legislative Decree 231/2001 - added by letter c) of paragraph 7 of Article 15, Law no. 23.07.2009. 99 laying down "*Provisions for the development and internationalisation of companies, as well as on energy*" - if committed in the interest and/or to the advantage of the Company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the act would not have been committed if they had supervised in compliance with the obligations inherent to their office.

Below is a brief description of the offences relating to violation of copyright that could occur in the abstract within 3 B S.p.A., referring to the text of the Decree as well as to that of the Criminal Code and Special Laws for a detailed description of the same, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

- ***Making available to the public, in a system of telematic networks, by means of connections of any kind, a protected intellectual work, or part of it (Article 171, Law No. 633/1941, paragraph 1 lett. a-bis) or the works of others not intended for publication if their honour or reputation is offended (paragraph 3)***

In relation to the criminal offence referred to in Article 171 of the Copyright Law, the Decree has considered only two cases, namely:

- i. the making available to the public, by means of placing in a system of telematic networks and with connections of any kind, of a protected intellectual work or part thereof;
- ii. the making available to the public, by entering into a system of telematic networks and with connections of any kind, of an original work not intended for publicity, or with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work, where this causes offence to the honour or reputation of the author.

Therefore, if in the first hypothesis it is the patrimonial interest of the author of the work that is protected, who could see his expectations of profit damaged in the event of the free circulation of his work on the network, in the second hypothesis the protected legal asset is obviously not the expectation of profit of the owner of the work, but his honour and reputation.

In essence, this is the widespread phenomenon of sharing copyright-protected material online.

- ***Software and databases (Art. 171-bis Law No. 633/1941, para. 1 and para. 2)***

The present article, which is designed to protect software (⁷) and databases, aims to punish:

- (i) anyone who unlawfully duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, possesses for commercial or entrepreneurial purposes or leases programs contained in media not marked by the Italian Authors' and Publishers' Association (SIAE), with a penalty of imprisonment from six months to three years and a fine (the same penalty shall apply if the act concerns any means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program) and
- (ii) anyone who, in order to make a profit, on media not bearing the SIAE mark, reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in violation of the provisions of Articles 64- quinquies and 64-sexies l.d.a.⁽⁸⁾, or extracts or reuses the database in breach of the provisions of Articles 102-bis and 102-ter l.d.a. (⁹), or distributes, sells or rents out a database.

(7) Section 64a of the Copyright Act defines the exclusive rights pertaining to software, i.e.: *"The exclusive rights conferred by this Computer Programs Act shall include the right to make or authorise: (a) the reproduction, permanent or temporary, in whole or in part, of the computer program by any means or in any form. To the extent that operations such as loading, displaying, running, transmitting or storing of the computer program require reproduction, such operations shall also be subject to authorisation by the rightholder; (b) translation, adaptation, transformation and any other modification of the computer program and reproduction of the resulting work, without prejudice to the rights of the person modifying the program;*

(c) any form of distribution to the public, including rental, of the original computer program or copies thereof. The first sale of a copy of the program in the European Economic Community by the rightholder, or with his consent, shall exhaust the right of distribution of that copy within the Community, with the exception of the right to control the further rental of the program or a copy thereof.

(8) Art. 64 quinquies l.d.a. *"The author of a database has the exclusive right to perform or authorise (a) the permanent or temporary reproduction, in whole or in part, by any means and in any form; (b) the translation, adaptation, different arrangement and any other modification; (c) any form of distribution to the public of the original or copies of the database; the first sale of a copy in the territory of the European Union by the rightholder or with his consent shall exhaust the right to control, within the European Union, subsequent sales of the copy (d) any public presentation, demonstration or communication, including transmission by any means and in any form whatsoever; (e) any reproduction, distribution, communication, presentation or demonstration in public of the results of the operations referred to in point (b)".*- Art. 64 sexies l.d.a.: *"The following are not subject to the authorisation referred to in Article 64-quinquies by the rightholder: a) access to or consultation of the database when they are exclusively for educational or scientific research purposes, not carried out within the scope of an undertaking, provided that the source is indicated and to the extent justified by the non-commercial purpose pursued. In the context of these access and consultation activities, any permanent reproduction of the whole or of a substantial part of the contents on another medium shall in any case be subject to the authorisation of the rightholder; b) the use of a database for purposes of public security or as a result of an administrative or judicial procedure'.*

(9) Art. 102 bis of the Copyright Act: *"For the purposes of this Title the following definitions shall apply: a) maker of a database: any person who makes substantial investments in the establishment of a database or in its verification or presentation, committing, for this purpose, financial means, time or labour; b) extraction: the permanent or temporary transfer of the whole or a substantial part of the contents of a database onto another medium by any means or in any form whatsoever. The activity of lending by the persons referred to in Section 69 (1) does not constitute an act of extraction; c) re-utilisation: any form of making available to the public the whole or a substantial part of the contents of a database by means of distribution of copies, rental, transmission by any means and in any form whatsoever.*

This provision is intended to protect software and databases under criminal law. The term 'software' means computer programs, in whatever form they are expressed, as long as they are original and the result of the author's intellectual creation; the term 'databases', on the other hand, means collections of works, data or other independent elements, systematically or methodically arranged and individually accessible by electronic means or otherwise.

- ***Unauthorised duplication, reproduction, transmission or dissemination in 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 educational, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorised broadcasting, sale or trade, transfer for any reason or unauthorised importation of more than fifty copies or specimens of works protected by law***

The lending activity of the persons referred to in Article 69(1) does not constitute an act of reutilisation. 2. The first sale of a copy of the database made or permitted by the owner in a Member State of the European Union shall exhaust the right to control the resale of the copy in the territory of the European Union. 3. Irrespective of the protectability of the database under copyright or other rights, and without prejudice to rights in the contents of the database or parts thereof, the maker of a database shall have the right, for the duration and subject to the conditions established in this Chapter, to prohibit the extraction or re-utilisation of the whole or a substantial part thereof. 4. The right referred to in paragraph 3 shall apply to databases the makers or rightholders of which are nationals of a Member State of the European Union or have their habitual residence in the territory of the European Union. 5. The provision referred to in paragraph 3 shall also apply to companies and firms formed in accordance with the law of a Member State of the European Union and having their registered office, central administration or principal place of business within the European Union; however, where the company or firm has only its registered office within the European Union, there must be a real and continuous link between its activity and the economy of one of the Member States of the European Union. 6. The exclusive right of the breeder arises upon the completion of the database and expires fifteen years after 1 January of the year following the date of completion. 7. In the case of a database made available to the public in any manner prior to the expiry of the period referred to in subsection 6, the right referred to in that subsection expires fifteen years after 1 January of the year following the date on which it was first made available to the public. (8) If substantial modifications or additions are made to the contents of the database which result in new relevant investments within the meaning of subsection 1 lit. a), an independent term of protection, equal to the terms set out in subsections 6 and 7, shall run from the time of completion or the first making available to the public of the database thus modified or supplemented, and expressly identified as such. Repeated and systematic extraction or re-utilisation of insubstantial parts of the contents of the database shall not be permitted if this would lead to operations that would be contrary to the normal operation of the database or cause unjustified prejudice to the maker of the database. 10. The right referred to in subsection 3 may be acquired or transmitted in any manner or form permitted by law".

Art. 102 ter of the Copyright Law: *"The lawful user of the database made available to the public may not cause prejudice to the owner of copyright or another related right relating to works or performances contained in that database. 2. The lawful user of a database made available to the public in any way may not carry out operations that conflict with the normal operation of the database or cause undue prejudice to the maker of the database. 3. Activities of extraction or re-utilisation of non-substantial parts, evaluated qualitatively and quantitatively, of the contents of the database for any purpose carried out by the lawful user shall not be subject to the authorisation of the maker of the database made available to the public for any reason whatsoever. If the lawful user is only authorised to carry out extraction or re-utilisation of a part of the database, this subparagraph shall only apply to that part. 4. Contractual terms agreed in breach of paragraphs 1, 2 and 3 shall be null and void.*

copyright and related rights; placing in a system of telematic networks, through connections of any kind, of an original work protected by copyright, or part of it (Article 171-ter of Law No. 633/1941) [amended by Law No. 93/2023].

The offences concerning the violation of intellectual property taken into consideration by Article 171-ter of the Copyright Law, are many, essentially referable to the unauthorised duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of intellectual works intended for the television, film, sale or rental circuit of records, tapes or similar supports or any other support 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 broadcasting, 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, by means of connections of any kind, of an original work protected by copyright, or part of it.

- ***Failure to notify the SIAE of the identification data of media not subject to the mark or false declaration (Article 171-septies of Law No. 633/1941)***

This offence punishes producers or importers of media not subject to the so-called "SIAE mark", who do not communicate to the SIAE within thirty days from the date of placing on the market in the national territory or of importation the data necessary for the unambiguous identification of the media themselves; the same penalties shall apply to anyone who falsely declares the fulfilment of the obligations referred to in Article 181-bis, paragraph 2, of the Copyright Law.

- ***Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of apparatus or parts of apparatus suitable for decoding audiovisual transmissions with conditional access made over the air, by satellite, by cable, in both analogue and digital form (Article 171-octies of Law No. 633/1941)***

The offence in question punishes anyone who, for fraudulent purposes, produces, offers for sale, imports, promotes, installs, modifies, uses for public and private use apparatuses or parts of apparatuses designed to decode audiovisual transmissions with conditional access broadcast over the air, by satellite, by cable, in both analogue and digital form. Conditional access means all audiovisual signals transmitted by Italian or foreign broadcasters in such a form as to make them visible exclusively to closed groups of users selected by the entity broadcasting the signal.

On the basis of the results of the analysis of corporate activity conducted on 3 B S.p.A., the offences of copyright infringement relevant for the purposes of this Model are as follows:

- Article 171(1)(a-bis) and (3) l.d.a.



- Article 171-bis of the Copyright Law (software and databases);
- Article 171-ter of the Copyright Law.

2. Sensitive Processes in the area of copyright infringement offences

In consideration of the activities carried out by 3 B S.p.A. and its internal structure, pursuant to Article 6 of the Decree, the following categories of transactions and activities at risk, in which the offences set out in Article 25-bis.1 of the Decree could be committed, have been identified:

- q) Management of computer systems and *software* licences;
- r) Design, launch and/or management of *marketing* and advertising projects and campaigns;
- s) Conceiving, developing and marketing products liable to constitute counterfeiting and/or plagiarism of others' products or works protected by copyright or protected through the registration of *design* models;
- t) Use of photographs, cinematographic and musical works, or of images and audiovisual content within advertising campaigns, on the website or on the Company's social network profiles and pages and/or blogs;
- u) Development, launch, advertising of new products - through advertising campaigns, publication on the website or on the Company's social network profiles and pages and/or blogs - protected by copyright and through the registration of design models.
- v) Negotiation, preparation, conclusion and/or execution of contracts or agreements.

The resources of 3 B S.p.A. directly involved in the performance of these sensitive processes are:

- *Information Communication Technology* Area;
- *Marketing* and public relations area;
- Administration, finance and control;
- Human Resources;
- Legal Department;
- Sales/Sales Office;
- Possible external consultants.

3. Principles of conduct and control in the risk area of copyright infringement offences

In the performance of all the operations of the business activity, relating to the production and marketing of the products produced by the Company, the Employees and all the subjects involved, directly or indirectly, within 3 B S.p.A. (and its Employees, Consultants, Shareholders and *Partners to the extent necessary for the functions they perform*), must in general

- ensure compliance with national and EU laws and regulations

- and international laws protecting industrial property, intellectual property and copyright;
- use intellectual works protected by copyright or through the registration of *design* models only on the basis of formalised written agreements with the holder of the relevant exploitation rights and, in any case, only within the limits set by the aforementioned agreements;
 - diligently take care of the administrative formalities associated with the use of copyright-protected works (e.g. software, databases, etc.) in the context of the management of the company's IT system and the use of online resources;
 - promptly make all the communications required under the protocols of conduct set out in this Model and in the corporate procedures to the heads of the functions in charge of managing the information systems and to the Supervisory Board;
 - refrain from engaging in, collaborating in or causing conduct which, taken individually or collectively, directly or indirectly constitutes the above-mentioned offences against industry and trade;
 - refrain from conduct which, although not in itself constituting an offence, is liable to facilitate its commission;
 - refrain from behaving in such an omissive manner as to prevent or in any case hinder compliance with this Model and the controls relating to its application by the Supervisory Board;
 - with reference to the management of *marketing* and advertising projects and campaigns define contracts and any other type of agreement with advertising agencies in writing and detailed in all their terms and conditions;
 - inform the Supervisory Board in writing of any critical issue or clue, of which it becomes aware - directly or indirectly - such as to lead even only to the presumption or conjecture of the violation of another person's copyright or conduct in violation of the contents of this Special Section.

In all hypotheses in which the Company makes use of external professionals, consultants or contractual partners in the performance of sensitive processes - such as, for example, in the case of the creation and launch of advertising campaigns, the use of photographs, cinematographic and musical works, or of images and audiovisual content within advertising campaigns, on the Company's website or social network profiles and pages and/or blogs or, again, in the case of the development, launch advertising and marketing of new products, protected by copyright and through the registration of design models - the Recipients of this Special Section will be required to verify that such professionals, consultants and contractual partners also observe the provisions contained herein and/or ensure that the activities respectively conducted and services respectively rendered do not infringe industrial property rights, intellectual property rights and/or copyrights of others.

All Addressees of this Model must also refrain from the following conduct:

- use and, in particular, disseminate to the public, including via Internet sites, works of

third parties protected by copyright in the absence of formalised written contractual agreements with the relevant owners for the economic exploitation of the same, as well as in breach of the terms and conditions provided for in such agreements;

- duplicate and/or install copyrighted works not bearing the SIAE mark or bearing a counterfeit mark (e.g. books, magazines, CDs, etc.);
- reproduce, in the Company's documents, images, content, objects protected by copyright without having paid the relevant rights or having otherwise agreed on their use with the legitimate owners;
- use software without the necessary authorisations or licences within the company's information systems;
- duplicate and/or disseminate in any form programmes and files except in the form and for the service purposes for which they were assigned and in compliance with the licences obtained;
- reproduce CDs, databases and, more generally, licensed media, in breach of the limits on use set out therein;
- install and use, on the Company's computer systems, software (so-called 'P2P', *file sharing* or *instant messaging* software) by means of which it is possible to exchange with other persons within the Internet network all types of files (such as films, documents, songs, data, etc.) without any possibility of control by the Company;
- reproduce or disseminate, in any form and without right, the intellectual work of others, in the absence of formalised written contractual agreements with the relevant owners for economic exploitation or in breach of the terms and conditions set out in such agreements.

Finally, with regard to relations with Partners, Suppliers and any other Counterparties involved in activities at risk, who are also Recipients of this Special Section, they must be made aware of the adoption of the Model and the Code of Ethics by 3 B S.p.A., knowledge of which and compliance with which will constitute a contractual obligation for them.

4. Specific procedures in the risk area of copyright infringement offences

In addition to the general rules of conduct set out above, further operational control measures to prevent the commission of offences relating to copyright infringement are set out below, with particular reference to processes instrumental to the commission of offences, such as the management of and respect for industrial and intellectual property.

For activities within the categories of operations at risk identified above, the Recipients of this Model, to the extent necessary for the functions they perform, must comply with the following procedures. With regard to the conception and/or management of *marketing* and advertising campaigns, the Addressees shall comply with the following:

- In the case of in-house development of *marketing* and/or advertising campaigns, it must be

previously verified the possible ownership by others of copyrights, publishing rights, economic exploitation rights and/or other intellectual property rights in relation to the works of any nature and for any reason used, including any designs or models protected under copyright law. These checks are to be carried out through the use of the appropriate databases and/or by referring the relevant investigations to technical-legal professionals. If the prescribed checks identify the existence of the rights of others inherent in the works under investigation, it will be necessary to refrain from any form of use and/or reference to them;

- in the event of the conclusion of contracts aimed at the development and/or implementation of *marketing* and/or advertising campaigns in the interest of and/or on behalf of 3 B S.p.A. by advertising consultants, advertising agencies, production companies or any other subject active in the field of creative communication, advertising, graphic promotion and image studies, it shall be necessary to obtain a guarantee or a written undertaking as to the ownership of the copyrights pertaining to the works of any nature and for any reason used, including any designs or models that may be protected under copyright law, with release or transfer of all rights of economic use;
- it will be necessary to verify the reliability of cease-and-desist letters received from persons complaining of alleged conduct by 3 B S.p.A. that infringes rights protected by copyright law;
- it will be necessary to verify, through legal opinions or those of other professionals, the possibility that a conduct of the Company, even if not directly linked to advertising and/or marketing activities, may constitute one of the copyright offences referred to in Article 25-*novies* of the Decree.

With regard to the management of computer systems and software licences, the Addressees may not:

- g) use company computer equipment for personal purposes;
- h) use private computer equipment in the company, connecting it in any way to the company computer network;
- i) use anonymity or make use of resources that allow one to remain anonymous;
- j) install programmes (software) from outside on the company computers or devices assigned to them without prior authorisation from the head of the information system;
- k) install storage, communication or other devices (burners, modems, personal USB-pens) on the computer or company devices assigned to them without the prior written authorisation of the person in charge of the computer system;
- l) duplicate CDs and DVDs or any other multimedia support containing data of any nature protected by copyright law;
- m) downloading free software or shareware from Internet sites, without prior authorisation from the person responsible for the computer system;
- n) purchase software outside of specific contracts signed with the main manufacturer, or with suppliers authorised by the manufacturer, and containing specific protection clauses



of copyright.

The Addressees of the Model are also obliged to apply and observe all the provisions contained in the following documents adopted by 3 B S.p.A., which form an integral part of this Model:

- Quality, Environment, Safety and Energy Management System Manual (Ref. QASE Manual, latest version available on the company server) to which we refer;
- Company regulations of 3 B S.p.A., published on the company platform from 26.04.2023, displayed on the notice boards accessible to all personnel, as well as delivered by hand on the occasion of each new employment.

Contracts and letters of engagement with Partners, Suppliers and any other Counterparties involved in activities at risk must contain a specific clause regulating the consequences of violation, by the counterparties themselves, of the rules set out in the Decree as well as the provisions of the Model and the Code of Ethics adopted by the Company.

5. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of powers of attorney and proxies in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity assigned to the Supervisory Board, in this Model, this body is guaranteed free access to all company documentation that it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section

6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Possible violations of procedural principles specifics contained in paragraphs 3 and 4 of this Special Section or to the procedures,	Legal Department	VO	Half-yearly



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company policies and regulations relevant to the areas sensitive in the field of copyright offences.			
Purchases of hardware and software of particular importance to the Company, main activities carried out, any criticalities encountered.	IT Manager; Legal Department	VO	Half-yearly
Any objections by subjects third parties concerning alleged copyright infringements by the Company.	Legal Department	VO	Half-yearly



Special Section VIII - Crimes of employment of third-country nationals whose stay is irregular and of illegal immigration

1. The offences (Article 25-Duodecies of Legislative Decree 231/2001)

This Special Section refers to the offences referred to in Article 25-duodecies of Legislative Decree No. 231/2001 (the current text of which was introduced by Law No. 161/17), if committed in the interest and/or to the advantage of the Company, by Directors, General Managers or liquidators or by persons subject to their supervision, if the offence would not have been committed if they had supervised in accordance with the obligations inherent to their office.

Below is a brief description of the offences that could occur in the abstract within the Company, referring to the text of the Decree as well as to that of the Criminal Code and Special Laws for a detailed description of the same, which must in any case be understood as already known pursuant to Article 5 of the Criminal Code.

- **Employment of foreign workers whose stay is irregular**

With regard to the employment of third-country nationals whose stay is irregular, national legislation provides that the employment of a non-EU citizen as an employee for a fixed or indefinite period of time is only legitimate if the latter holds a residence permit for work purposes. This permit must be validly issued by the competent authority and must cover the entire duration of the employment relationship, except in the case of an expired work permit for which an application for renewal has been made in good time.

The criminal offence of employing foreign employees without a residence permit is not only committed by the person who employs them, but also by the person who, although not employing them directly, makes use of them by keeping them in his employ.

The reference standard is the Legislative Decree 286/98 '*Consolidated text of the provisions concerning the discipline of immigration and rules on the condition of foreigners*' and the most relevant unlawful conducts are those provided for in Article 22 c. 10, which punishes the employer who employs non-EU citizens without a residence permit and in Article 12

c. 5, which provides for the offence of aiding and abetting the stay of foreigners in the territory of the State in illegal conditions, these offences being potentially concurrent.

- **Illegal immigration**

The reference standard is also in this case Legislative Decree 286/98 '*Testo unico delle disposizioni concernenti la disciplina dell'immigrazione e norme sulla condizione dello straniero*'. With regard to the offence of clandestine immigration, Article 12 of the aforementioned legislative decree in paragraphs 3, 3-bis and 3-ter punishes as a criminal offence "*anyone who, in violation of the provisions of this Consolidated Act, promotes, directs, organises, finances or transports foreigners into the territory of the State or carries out other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not have the right of permanent residence*" and in section 5 "*anyone who, in order to obtain an unfair profit*



by the illegal status of the foreigner or within the framework of the activities punishable under this Article, favours the permanence of the foreigner in the territory of the State in violation of the provisions of this Consolidated Text'.

Article 25-duodecies of Legislative Decree 231/01 provides for the following administrative sanctions against the offending entity:

- In relation to the commission of the offence referred to in Article 22, paragraph 12-bis of Legislative Decree No. 286 of 25 July 1998, a fine of between one hundred and two hundred shares, within the limit of €150,000.00, shall be imposed on the entity
- In relation to the commission of the offences referred to in Article 12, paragraphs 3, 3-bis and 3-ter, of the Consolidated Act referred to in Legislative Decree No. 286 of 25 July 1998, and subsequent amendments, the financial penalty of four hundred to one thousand shares shall apply to the entity
- In relation to the commission of the offences referred to in Article 12, paragraph 5, of the Consolidated Act referred to in Legislative Decree No. 286 of 25 July 1998, and subsequent amendments, a fine of between one hundred and two hundred shares shall be imposed on the entity
- In cases of conviction for the offences referred to in paragraphs 1-bis and 1-ter above, the disqualification sanctions provided for in Article 9(2) shall apply for a period of not less than one year.

In this scenario, the Company, in order to prevent internal breaches of the law entailing potential offences by members of the corporate organisation, in addition to what is contained in the Code of Ethics and Code of Conduct that forms an integral part of the OMC and in order to ensure and monitor compliance with the relevant legislation in force, has put in place this protocol containing the identification of the corporate sectors potentially involved, the prevention measures, procedures and rules subject to periodic checks and controls that form an integral part of the current OMC.

As a general rule, it is expressly forbidden to employ non-EU employees who do not meet the legal requirements to reside and work within the national territory.

2. Sensitive Processes in the context of the offences of Employment of foreign workers whose stay is irregular and Illegal immigration

In consideration of the activities carried out by 3 B, pursuant to Article 6 of Legislative Decree 231/01, the following categories of operations and activities at risk have been identified, in which the offences set out in Article 25-duodecies of the Decree could potentially be committed:

- Employment through authorised employment agencies and direct recruitment of non-EU workers not resident in Italy
- Use of the services of suppliers through procurement contracts employing non-EU workers.



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It is therefore considered that the Sensitive Areas to be monitored, also in the light of the specific activity carried out by 3 B, are the following:

- Area Human Resources HR.

The company resources directly involved, each within the scope of their specific powers and duties, also defined in the aforementioned Job Description, in the performance of these sensitive processes are:

- General Manager - General Manager. Ratifies and endorses individual contracts for direct employment and contracts with authorised companies of temporary workers for indirect employment. Contracts are digitally signed by the HR department.
- HR Manager and HR Office. It manages all the practices and fulfilments relating to the direct hiring of non-EU personnel, those with partner agencies of temporary workers and with the company labour consultant. It maintains relations with the competent public administration offices and public supervisory bodies. It verifies and monitors the residence permits of direct employees from non-EU countries, particularly with regard to expiry dates and renewal deadlines.

The external partner resources directly involved in the performance of these sensitive processes within their respective powers and competences are:

- Authorised temporary employment agencies working with the Company
- The labour consultant acting on behalf of the Company
- Service contractors working for the Company.

3. Documents transposed by Model

3 B refers to a series of established practices used by the HR department that deal directly with this issue, as well as partially to the Human Resources Management Operating Procedure GDPR_23 (version in force on the effective date of this document REV03 of 09/08/21) concerning the company's protection of personal data, contracts stipulated with temporary employment agencies and contracts stipulated with employment consultants. The documentation relating to indirect and direct hirings is filed in paper and digital form and is managed through specific and appropriate computer software that guarantees traceability and updating in real time.

4. Identification of those responsible and identification of the powers and tasks assigned to them

For the purposes of identifying those responsible and identifying the powers vested in them, 3 B has established a series of assignments to cascade responsibilities and tasks within the Company.



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In addition to the organisation chart, which is constantly updated on the basis of any changes that may have taken place, the Company has drawn up and filed a *Job Description*, the current version of which is attached to this Model (under Annex 1) and to which reference is made. It also describes the company roles included in the organisational chart that have functions pertaining to the management of issues concerning this offence area. The document for each position: defines the title of the role, describes it, indicates to whom it reports and the skills and knowledge required.

The documents listed above are conceived in such a way as to guarantee, on the one hand, a capillary control of all areas and, on the other, a hierarchical control mechanism, both operational and in terms of the allocation of the resources necessary to ensure all the appropriate and necessary tools for the prevention of these offences.

The managers thus identified must exercise, for the area of their competence, all the powers attributed to them and fulfil all the obligations provided for by current legislation on the employment of workers whose stay is irregular and on illegal immigration with reference to the activities conducted by the Company.

5. Principles of behaviour

In the performance of operations pertaining to the company matters under discussion, all members of the company organisation (Employees, Consultants, Shareholders and *Partners* to the extent necessary for the functions performed by them) involved directly and indirectly, shall in general

- strictly observe all the rules laid down by law, company procedures, internal practices concerning the direct hiring of personnel and the conclusion of contracts with contractors working with their own personnel
- refrain from engaging in, collaborating in or causing conduct which, taken individually or collectively, directly or indirectly constitutes the above-mentioned offences.

Lastly, with regard to third party contractors (e.g. Collaborators, Consultants, *Partners*, Suppliers, Contractors, etc.) involved in the performance of activities at risk with respect to the offences covered by this protocol and operating on behalf of and in the interest of the Company, the relevant contracts, in accordance with precise selection criteria defined in this Model, must

- be set out in writing in all their terms and conditions;
- contain standard clauses in order to comply with Legislative Decree 231/2001 (i.e., in the case of a foreign entity operating abroad, to comply with international and local regulations relating, in particular, to conduct corresponding to the offences set out in the Decree);
- contain a declaration by the same to the effect that they are aware of the regulations set out in Legislative Decree 231/2001 (or, in the case of a foreign subject operating abroad, to the observance of international and local regulations relating, in particular, to conduct corresponding to environmental offences)

- provided for in the Decree) and to undertake to behave in accordance with the regulation;
- contain an appropriate clause regulating the consequences of their breach of the rules set out in Legislative Decree 231/2001 (i.e., in the case of a foreign subject operating abroad, compliance with international and local regulations relating, in particular, to conduct corresponding to the environmental offences set out in the Decree) (e.g.: express termination clauses, penalties).

6. Specific indications of behaviour

For the activities within the categories of risk operations identified above, the members of the corporate organisation involved, directly or indirectly, in the management of the Company's activities potentially falling within the violations covered by this offence area, to the extent necessary for the functions performed by them, must comply with the following conduct guidelines:

- relations with the P.A., the authorities in charge of supervising the rules governing the area of activity at risk covered by this protocol must be managed globally, identifying a person responsible for each operation or plurality of operations (in case of particular repetitiveness of the same) carried out in the areas of activity at risk;
- Appointments given to external suppliers relating to the subject matter of this protocol must also be in writing, with an indication of the agreed remuneration, and must be ratified and endorsed by the General Management with a digital signature by the G.D. or the HR department.
- those who perform a control and supervisory function on fulfilments connected with the performance of the aforementioned activities must pay particular attention to the implementation of such fulfilments and promptly report any irregularities to the Supervisory Board;
- with reference to and in relation to each of the above-mentioned sensitive areas, it is necessary:
 - provide for information and training activities for employees who, within the company organisation, operate within the scope of operational activities at risk of offences;
 - provide for an adequate system of supervision of compliance with the relevant company procedures and rules;
 - acquire, keep up-to-date and maintain documentation on compliance with laws, regulations and rules relating to this offence area;
 - tracking and storing, also in digital format, the documentation relating to the management of the company's compliance with the relevant regulations;
 - periodically verify compliance with the administrative requirements of the relevant legislation.



7. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of delegated and proxy powers in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity attributed to the Supervisory Board, the body must be guaranteed free access to all company documentation it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section.

Furthermore, as indicated in the general introduction to this Special Part of the Organisational Model, in order to ensure the implementation of the current OMC, and in accordance with the provisions of the Articles of Association and the Regulation of the Supervisory Board, a series of reporting activities are envisaged for each predicate offence falling within the scope of application, both by the company organisation towards the appointed supervisory body, and by the supervisory body, differently determined according to the area of risk being protected and indicated in each protocol

8. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Regular reporting on any breaches of the MOG and on the status of implementation of activities and fulfilments in the area of risk regulated by this protocol.	HR Office	VO	Half-yearly
Any findings resulting from audits and inspections by the relevant authorities employment matters (e.g. Labour Inspectorate, INPS, INAIL, etc.).	HR Office	VO	Half-yearly
Any critical issues that may emerge as a result of the inspection. The report must contain: the date and/or duration of the inspection, an indication of the	HR Office	VO	Timely



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<p>administrative function involved, the outcome of the investigation, the likely consequences of the investigation (administrative sanctions, criminal sanctions, etc.), the likely direct economic impact (e.g. amount of sanctions) and indirect economic impact (e.g. termination of existing contracts) of the assessment.</p>			
<p>Any irregularities found in the employment of personnel by companies contracting/subcontracting work.</p>	<p style="text-align: center;">HR Office</p>	<p style="text-align: center;">VO</p>	<p style="text-align: center;">Half-yearly</p>

Special Section IX - Tax Crimes

1. Tax offences (Article 25-*quiquiesdecies* of Legislative Decree 231/2001)

This Special Section refers to tax offences committed by internal and external parties such as directors, employees, agents, consultants, collaborators and partners, provided that they are committed for the benefit of the Company. In fact, Decree-Law No. 124 of 26 October 2019 (the so-called "tax decree"), converted by Law No. 157 of 19 December 2019, at Article 39, introduced important innovations to the regulation of tax offences and the administrative liability of entities for offences dependent on crime.

More specifically, Article 25-*quiquiesdecies*, paragraph 1, of Legislative Decree no. 231/2001 extends the scope of the offences covered by the administrative liability of corporations to include the following cases:

- fraudulent declaration by means of invoices or other documents for non-existent transactions (Article 2(1) and (2-*bis*) of Legislative Decree No. 74/2000), punishable by a pecuniary sanction of up to five hundred quotas in the case of Article 2(1), or up to four hundred quotas in the case of Article 2(2-*bis*);
- fraudulent declaration by means of other artifices (Article 3, Legislative Decree No. 74/2000), punishable by a fine of up to five hundred shares;
- issuing invoices or other documents for non-existent transactions (Article 8(1) and (2-*bis*) of Legislative Decree No. 74/2000), punishable by a fine of up to five hundred quotas in the case of Article 8(1) or up to four hundred quotas in the case of Article 8(2-*bis*);
- concealment or destruction of accounting documents (Article 10, Legislative Decree No. 74/2000), punishable by a fine of up to four hundred shares;
- fraudulent evasion of tax payments (Article 11, Legislative Decree No. 74/2000) punishable by a fine of up to four hundred shares.

Moreover, if, as a result of the commission of the aforementioned offences, the Entity has obtained a significant profit, the pecuniary penalty is increased by up to one third.

Further amendments to the criminal-tax discipline were introduced by Legislative Decree No. 75 of 14 July 2020, transposing Directive (EU) 2017/1371 on combating fraud affecting the financial interests of the European Union by means of criminal law (so-called "PIF Directive"), *"in relation to the commission of the offences provided for in Legislative Decree No. 74 of 10 March 2000, if committed as part of cross-border fraudulent schemes and with the aim and purpose of evading value added tax for a total amount of not less than EUR 10 million, the following financial penalties shall apply:*

- *for the offence of false declaration provided for in Article 4, a pecuniary sanction of up to three hundred shares;*
- *for the offence of failure to make a declaration provided for in Article 5, a pecuniary sanction of up to four hundred shares;*
- *for the offence of undue compensation provided for in Article 10-quarter, a pecuniary sanction of up to four hundred shares!*

The sanctions provided for may be pecuniary, disqualifying, as well as confiscation and publication of the conviction. It should also be noted that the same conduct punished by the 231 sanctions gives rise to the application of administrative sanctions to the Entity.

We briefly set out below the individual cases contemplated by Legislative Decree No. 231/2001 in Article 25-*quinquiesdecies*, referring to the text of the Decree, the Civil Code, the Criminal Code and the special laws referred to from time to time, for a detailed description of them.

- ***Fraudulent declaration using invoices or other documents for non-existent transactions (Article 2(1) and (2-bis) of Legislative Decree No. 74/2000)***

This offence is of an instantaneous nature and is deemed to have been committed with the submission of the tax return (relating to income tax or VAT), in which the taxpayer has indicated the fictitious elements documented by invoices or other false documents issued in respect of transactions not actually carried out in whole or in part or which indicate proceeds or VAT in excess of the real amount or which refer the transaction to persons other than the actual ones, recorded in the compulsory accounting records or, in any case, held for evidence vis-à-vis the tax authorities. The criminal law does not require any threshold of punishability to be exceeded and is, therefore, applicable whatever the amount of tax evaded and even in the absence of actual damage to the Treasury.

By 'other documents' is meant all those documents that have similar evidentiary value to invoices for tax purposes, such as, for example, receipts and tax receipts, fuel cards, self-bills, transport documents.

The transaction is wholly non-existent (so-called objective non-existence) when it never took place in reality and is 'invented' in order to create fictitious costs or to deduct the VAT resulting from the document. It is only partially non-existent when, on the other hand, it occurred in reality to a lesser extent than that resulting from the document. Partial (or relative) objective non-existence is determined when the supply of goods or services has actually taken place, but in terms that are different and lower than those documented on the invoice, resulting in an artificial increase in the consideration indicated, and therefore in the cost to be deducted for the user of the same (so-called over-invoicing). This hypothesis occurs, first of all, when the discrepancy between the invoice and the commercial reality concerns the quantitative sphere of the goods and services shown on the invoice, which are numerically higher than the actual ones (for example, actual supply and payment for 40 quintals of plastic and indication on the invoice of 60 quintals). It also occurs when the consideration or VAT is shown in excess of the actual amount (e.g. supply of maintenance services with actual consideration of EUR 10,000, shown on the invoice for EUR 15,000).

In addition to objectively non-existent transactions, the rule also affects the use of invoices relating to subjectively non-existent transactions. Subjective non-existence occurs whenever the falsity relates to the indication of the persons with whom a certain transaction took place and, in particular, a person is indicated on the invoice who, although apparently having issued the document, did not carry out the supply or service either because it is non-existent or because it had no relationship with the final taxpayer.

The prevailing legal doctrine recognises the two-phase structure of the offence of fraudulent misrepresentation pursuant to Article 2 of Legislative Decree No. 74/2000, i.e. separable, in terms of time, into two distinct phases. The first phase, characterised by conduct that is necessarily preparatory, namely the acquisition of invoices or other documents attesting to non-existent transactions. The second phase, on the other hand, characterised by the recording of such invoices or documents in the accounts or their preservation for the purposes of proof vis-à-vis the tax authorities.

The active subject of the offence, considering its instantaneous nature, can only be the taxpayer (or the person representing him) who signs and submits the tax and/or VAT return.

On the subject of non-existent transactions, it is worth mentioning 'carousel fraud', which in recent years has affected numerous taxpayers who have knowingly or unknowingly engaged in circular transactions aimed at evading VAT. In short, the typical VAT mechanism is exploited: the charging of the tax by the suppliers to their assignees or customers, the payment of the tax, and the possibility of deduction for the assignee customers. Specifically, against this deduction, in carousel fraud some actor in the chain of trade does not fulfil his obligation to pay the VAT by circulating, thanks to the principle of securitisation of the tax, a fictitious credit. Carousel fraud can be perpetrated in a variety of ways, more or less complex, frequently involving transnational operations, exploiting the mechanism of intra-Community transactions that allow the purchaser of goods or services from an EU trader not to be charged VAT and thus to be in a position of owing VAT to the Treasury for subsequent supplies (a debt position that will not be honoured, giving rise to the fraud).

The offence of fraudulent misrepresentation is punishable by specific intent, from which it follows that, in addition to the need to prove the consciousness and intention of the conduct in using invoices or other documents for non-existent transactions, the further purpose of '*evading income tax or value added tax*' must also be established.

- ***Fraudulent declaration by means of other artifices (Article 3 of Legislative Decree No. 74/2000)***

The offence is committed by making use of false documents when such documents are recorded in mandatory accounting records or are held for the purposes of proof vis-à-vis the tax authorities. It is in any case consummated with the filing of the tax return, since it is also, like Article 2 examined above, an instantaneous offence.

The proviso clause provided for in the *opening words* of Article 3 of Legislative Decree No. 74/2000 places the offence of fraudulent declaration by means of other artifices in a relation of kind to Article 2 of the aforementioned legislative decree. The two articles complement each other in order to enable the tax authorities to intercept false income or VAT declarations.

The offence of fraudulent misrepresentation by means of other artifices, although it can be committed by 'anyone', is, like the offence referred to in Article 2, Legislative Decree No. 74/2000, an offence in its own right, having as its active party 'anyone' who is obliged to file an income or VAT return.

Moreover, the use of other "fraudulent means"¹⁰ represents a residual category, to which recourse should be made when the more specific hypotheses do not apply. The characteristic and distinguishing feature of Article 2, Legislative Decree No. 74/2000, therefore, is the presence of conduct which makes the possibility of being "discovered" by the tax authorities more difficult and, conversely, increases the likelihood of success of the deception by the agent.

The offence occurs, for instance, when a director issues a false declaration or false technical reports or false certificates of conformity are acquired in order to benefit from the hyper depreciation¹¹ or the capital goods tax credit¹².

The issue of transfer pricing could give rise to the present case if the violation of the arm's length principle in the determination of transfer prices results from an established fraudulent or false national documentation or in the master file required by the relevant legislation.

• ***Issue of invoices or other documents for non-existent transactions (Article 8(1) and (2-bis) of Legislative Decree No. 74/2000)***

With this type of offence, the legislator intended to punish so-called 'cartiere', i.e. those illicit enterprises created for the purpose of issuing false documentation to support the presentation of fictitious passive elements in third parties' declarations.

The offence of issuing invoices or other documents for non-existent transactions is a common offence, in that it can in abstract terms be committed by 'anyone', in this case meaning any person, whether a VAT subject who issues an invoice for a non-existent transaction, or a private individual who issues a document attesting to a non-existent provision of occasional self-employed work. This also includes the case of over-invoicing.

This is an offence of a commissionable nature, instantaneous and of mere conduct. The offence is committed when the ideologically false invoice or document is issued or issued (instantaneous offence), since the subsequent conduct of the third party actually using them in the declaration (repressed pursuant to Article 2 of Legislative Decree No. 74/2000 described above) is not relevant.

The conduct punished by Article 8, Legislative Decree No. 74/2000, consists in the mere issuance or issuance of invoices or documents for non-existent transactions, since there is no requirement that the document be received by the recipient, nor that the recipient use it. The offence in question is committed when the invoice or document leaves the issuer's possession.

With regard to the subjective element, the element required for the integration of the offence is specific intent. In addition to proof of the consciousness and willfulness of the conduct, it is necessary to prove the additional purpose of enabling a third party to evade. The offence cannot occur where the person acts solely for purposes other than to allow another person to evade tax, for instance when he issues invoices to simulate a certain level of turnover in order to obtain public funding.

(10) Pursuant to Article 1(1)(g-ter) of Legislative Decree No. 74/2000, "fraudulent means shall mean artificial conduct, as well as conduct in breach of a specific legal obligation, which results in a false representation of reality".

(11) Art. 1, co 60-65, Law No 145/2018.

(12) Art. 1, paras. 184-197, Law No. 160/2019 and Art. 1, paras. 1054-1058, Law No. 178/2020.



In this regard, it should be recalled that the Entity may be held liable pursuant to Legislative Decree no.

No. 231/2001 if an interest or advantage was obtained in the commission of a predicate offence. In such a case, the interest or advantage for the issuing company could be represented by the remuneration obtained by the third party in return for issuing invoices for non-existent transactions, including by re-transferring under the counter part of the amounts invoiced and apparently collected.

• ***Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)***

This offence is intended to protect 'fiscal transparency', i.e. the interest of the tax authorities in ensuring that no obstacle is placed in the way of *ascertaining* the *an* and *quantum debeat* of tax. The offence is committed even if the resulting evasion does not exceed a certain threshold.

From the point of view of the active parties, this is a common offence, since it can be committed both by the taxpayer, with regard to the 'accounting documents' he is obliged to keep, and by persons other than the taxpayer to whom such documents belong. This is confirmed by the fact that the specific intent required by the provision is, alternatively, articulated in the '*purpose of evading income tax or value added tax*' and in the '*purpose of enabling third parties to evade*', so that the offence may also be committed (in addition to the taxpayer) by a person acting to enable the taxpayer to evade payment of income tax or VAT.

The material object of the offence is 'accounting records' and 'documents required to be kept'. Jurisprudence has extended the material scope to include not only compulsory tax records and documents, but also records required by the nature of the business and the activity carried out.

Destruction¹³ or concealment¹⁴ of accounting records and documents that must be kept in accordance with the law is required for the offence to be committed. Given that the legislation provides for these two distinct types of conduct, it is possible that an internal concurrence of offences may occur when the agent first conceals and then destroys the documents.

The offence is to be considered instantaneous, in the case of destruction of accounting records, and permanent, in the case of concealment, with different consequences as regards the determination of the moment of consummation.

This offence is committed, for instance, when, during a tax audit/inspection, a Company employee refuses to produce tax documentation for which a retention obligation is imposed, by means of a conduct likely to obstruct the retrieval and use thereof.

Finally, it should be noted that, as of 2022, the new 'Agid Guidelines' on digital preservation have come into force, which highlight the absolute importance within

(13) Destruction means the total or partial elimination of the material support that incorporates the writing or the document, including when the document is available but unreadable or unusable for the tax administration.

(14) Concealment means the material concealment of records or documents so that they are not available to the tax authorities at the time of the assessment.

of each entity of the figure of the 'Conservation Manager', i.e. the natural person in charge of computer documents, responsible for the set of activities listed in Article 8 paragraph 1 of the technical rules of the conservation system (Prime Ministerial Decree 3.12.2013). In this case, he/she is the person responsible for the set of activities aimed at the regulation-compliant preservation of computerised documents sent for preservation as part of the preservation service provision.

• ***Fraudulent evasion of taxes (Article 11 of Legislative Decree No. 74/2000)***

This offence is committed by acts of disposition by the tax debtor that make it difficult for the Treasury to exercise its enforcement function. The aim is therefore to protect the '*generic* *patrimonial guarantee offered to the tax authorities of the obligor's assets*¹⁵'.

The offence constitutes an offence 'of danger' and not 'of harm'.

The relevant conduct, therefore, may consist of any fraudulent act or fact intentionally intended to reduce the taxpayer's patrimonial capacity, a reduction to be considered, by *ex ante* judgement, to be capable, both quantitatively and qualitatively, of wholly or partially frustrating, or in any event of making more difficult, any enforcement procedure.

The existence of ongoing enforcement proceedings is not required for its configuration.

The moment of consummation is unanimously identified as the moment when any action is taken that endangers the performance of a tax obligation¹⁶ regardless of the subsequent performance of the obligation itself.

With reference to the subjective element, specific intent is required, i.e. the intention to evade the payment of taxes by engaging in conduct likely to frustrate the compulsory collection procedure. The provision only becomes a criminal offence, however, if the tax debt, the payment of which the taxpayer intends to evade, is of a 'total amount exceeding Euro 50,000'.

The conduct sanctioned by Article 11(1) of Legislative Decree No. 74/2000 can be carried out in two alternative ways: simulated alienation and the performance of fraudulent acts.

Simulated alienation may be:

- absolute, when the parties do not intend to pursue any purpose, irrespective of what is stated in the simulated contract;
- relative, when the contracting parties intend to pursue a purpose other than that agreed in the simulation;
- fictitious interposition of person, where the alienation is only formally directed to a person other than the real one.

The performance of fraudulent acts, on the other hand, refers to the performance of acts that are not simulated, but are characterised by elements of artifice and deception, and includes both the performance of legal acts and material acts.

Consider, for example, a taxpayer who, at the same time as serving a tax bill, fraudulently sets up a 'self-declared' trust (an institution characterised by the

(15) Cass. Pen., Sec. III, no. 36290/2011.

(16) See Criminal Cass. No. 23986/2011.

coincidence between settlor and *trustee*) in order to (falsely) represent the separation of the assets in the trust from its own. Think also of a corporate reorganisation operation whereby the company owing the tax authorities decentralised all assets to other group companies under the same ownership, leaving only the debt relationship with the tax authorities.

- ***False declaration (Article 4 of Legislative Decree No. 74/2000)***

The offence in question is a proper offence, in that it can only be committed by the person required to file an income tax and VAT return.

As specified by the rule, the following do not fall within the scope of the criminal offence: (i) the incorrect classification of objectively existing assets and liabilities, provided that the criteria concretely applied have in any event been indicated in the financial statements or other documentation relevant for tax purposes; (ii) the breach of the criteria for determining the accrual period, the non-inherence, and the non-deductibility of real liabilities. In addition, outside these cases, valuations which, taken as a whole, differ by less than 10 per cent from the correct ones do not give rise to punishable acts; the amounts included in that percentage are not taken into account when verifying whether the punishability thresholds laid down in para.

(a) and (b).

It should be noted that this criminal offence is relevant 'for the purposes of 231' only in respect of conduct connected with cross-border fraudulent schemes, with the aim of evading VAT and where the overall quantitative threshold of EUR 10,000,000 of evaded tax is met.

The subjective element required by the rule is the specific intent, i.e. the intent to pursue the purpose of evading the taxes subject to declaration. For the '231 relevance', it is also necessary to find the 'purpose of evading value added tax' in the context of the broader cross-border fraudulent scheme connected to the territory of at least one other EU Member State in which the conduct takes place.

The offence of making an untrue declaration *under* Article 4 of Legislative Decree No. 74/2000 is an instantaneous offence, which is committed when an untrue declaration is submitted. However, the offence is not further characterised in terms of fraud.

In order to clarify the delimitation of the protection measures prescribed by the PIF Directive, the scope of intervention has been limited to serious offences against the common VAT system, to be understood as offences (i) connected to the territory of two or more Member States, (ii) arising from a fraudulent scheme whereby such offences are committed in a structured manner for the purpose of obtaining undue advantages from the common VAT system, and (iii) where the total damage caused is at least EUR 10 million, to be understood as the cumulative effect of the VAT generated on the persons participating in the cross-border fraudulent scheme.

- ***Omitted declaration (Article 5 of Legislative Decree No. 74/2000)***

Legislative Decree no. 75/2020 included the offence referred to in Article 5, Legislative Decree no. 74/2000, in the list of predicate offences provided for in Article 25-*quinquiesdecies* of Legislative Decree no. 231/2001, if committed in the context of cross-border fraudulent schemes connected to the territory of at least one other European Union Member State and for the purpose of evading value added tax for a total amount of at least ten million Euro.



The offence of omitted declaration is a proper offence, in that it can only be committed by persons who are obliged to submit income and/or value added tax declarations or by tax substitutes. It is a proper and instantaneous omissive offence which, pursuant to Article 5(2) of Legislative Decree No. 74/2000, is consummated 90 days after the deadline for submitting the declaration.

Entrusting a professional with the task of preparing and submitting the annual income or VAT return does not exempt the obliged party from criminal liability for the crime of failure to make a return, since, since it is a crime of omission in its own right, the tax law considers the duty to be personal and mandatory.

The offence in question requires, as a subjective element, the specific intent, i.e. the intent to evade taxes.

As mentioned above, the offence in question becomes relevant for the purposes of Legislative Decree No. 231/2001, if committed 'in the context of cross-border fraudulent schemes connected to the territory of at least one other Member State of the European Union and for the purpose of evading value added tax for a total amount exceeding ten million Euro'.

• ***Undue compensation (Article 10-quarter of Legislative Decree No. 74/2000)***

The offence of undue compensation, if committed as part of fraudulent cross-border schemes connected to the territory of at least one other European Union Member State and with the aim of evading value added tax for a total amount of not less than ten million euro, has been included, by Article 5 of Legislative Decree no. 75/2020, in the list of predicate offences of Legislative Decree no. 231/2001.

Legislative Decree No. 74/2000 outlines two criminal offences, one concerning the offsetting of taxes due with '*non-existent*' credits (i.e. those that exist, but cannot be used for offsetting) and the other referring to the offsetting of taxes due with '*non-existent*' credits (i.e. those that are artificially constructed).

The criminal offence in question introduces a proper and instantaneous offence, which can only be committed by the taxpayer called upon to submit the F24 form, as well as a commission offence, since the offending conduct takes the form of the submission of an F24 form with which undue or non-existent credits are offset.

The offence of undue offsetting may trigger the administrative liability of entities to the extent that the unlawful offsetting is connected with cross-border fraudulent schemes for the purpose of evading VAT and where the overall quantitative threshold of ten million euro of evaded tax is met.

2. Sensitive Processes in the context of tax offences

In view of the activities carried out by 3 B S.p.A. and its internal structure, the following categories of transactions and activities at risk, in which the offences set out in Article 25-*quinquiesdecies* of the Decree could be committed, have been identified:

- selection, qualification and management of suppliers of goods, works and services;
- management and accounting of active and passive invoicing;



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- negotiation and conclusion of contracts for the purchase of goods, works and services;
- administrative management of personnel;
- management of staff expense reports;
- general accounting management;
- archive management;
- management of the preparation of the annual accounts;
- management of intra-group transactions;
- monitoring of regulatory updates in the tax field;
- monitoring the tax calendar;
- management of the determination and settlement of direct and indirect taxes;
- order management/sales contracts;
- management disposal and divestment of company assets;
- management of receivables from customers and payables to suppliers;
- warehouse logistics flow management;
- management of gifts, entertainment expenses, sponsorships and donations to associations and customers;
- treasury management.

The offices directly involved in carrying out these sensitive processes are:

- General Management;
- Administration, finance and control;
- Treasury;
- Human resources;
- Sales/Sales Office;
- Purchasing Department;
- *Information Communication Technology*;
- Logistics.

3. Principles of conduct in the risk area of tax offences

In the performance of all operations pertaining to the management of the company, the corporate bodies of the Company (and its Collaborators, Consultants, Shareholders and *Partners to the extent necessary for the functions performed by them*) must in general be familiar with and respect

- the internal control system and thus the company's procedures, documentation and provisions relating to the company's hierarchical-functional and organisational structure and the management control system;
- the internal rules concerning the administrative, accounting, financial system;
- the staff communication and training system;
- the disciplinary system;
- in general, the applicable Italian and foreign legislation;
- the rules set out in the General Part of this Model;
- the rules and procedures for individual Sensitive Processes, as described below in this



Special Part.

All Addressees of this Model must comply with the following conduct:

- not engage in, collaborate in, or give cause to engage in conduct such that, taken individually or collectively, it directly or indirectly constitutes one of the offences listed in Article 25-*quinqüesdecies* of Legislative Decree No. 231/2001;
- not engage in, collaborate in or induce conduct which, although not constituting an offence per se among those considered above, may potentially become one;
- not putting in place or causing violations of corporate principles and procedures.

In the context of the aforementioned conduct, it is also imperative to

- behave correctly, transparently and cooperatively in compliance with the law and internal company procedures, in all activities aimed at preventing the tax offences referred to in Article 25-*quinqüesdecies*;
- behave correctly and transparently, ensuring full compliance with the law and regulations, as well as with internal company procedures, in the acquisition, processing and communication of the data and information necessary to enable an adequate internal tax policy to prevent tax offences 231;
- refrain from carrying out simulated or otherwise fraudulent transactions, as well as from spreading false or incorrect information that could give rise to the aforementioned offences;
- promptly, correctly and in good faith make all the communications required by law and regulations to the Public Authorities, including those of supervision and control, not obstructing in any way the exercise of their supervisory functions.

In particular, in order to prevent and impede the occurrence of tax offences, by way of example only, the Addressees are required to

- draw up, supply and transmit to the tax authorities documents and/or data that are correct, complete, exact and in line with reality, such as to provide a clear description of the Company's tax and financial situation for the purpose of the exact fulfilment of tax obligations;
- maintain a conduct characterised by the principles of fairness, transparency and cooperation with the financial administration, ensuring full compliance with the regulations in force, in the performance of all activities aimed at the acquisition, processing, management and communication of data and information intended to allow a well-founded and truthful assessment for tax purposes of the Company's assets, economic and financial situation;
- not accounting for (or holding for the purpose of proof vis-à-vis the tax authorities) and using in income tax and VAT declarations fictitious passive elements, deriving from invoices or other documents for objectively or subjectively non-existent transactions, for the purpose of evading income tax or value added tax;
- not indicating in tax declarations assets that are lower than the real assets or fictitious liabilities or fictitious credits or deductions, carrying out simulated transactions in the aspect of

objective or subjective, or by making use of false documents or other fraudulent means likely to obstruct the assessment or mislead the tax authorities, in order to evade income or value added tax;

- not issuing or issuing invoices or other documents for objectively or subjectively non-existent transactions in order to allow third parties to evade income or value added tax;
- not alter or otherwise inaccurately report the data and information intended for the preparation and drafting of balance sheet, economic, financial and tax documents;
- not concealing or destroying, in whole or in part, accounting records or documents whose retention is obligatory, for the purpose of evading income tax or value added tax, or allowing third parties to evade them;
- not disposing of or carrying out other fraudulent acts on one's own assets/assets or on the assets of others capable of rendering ineffective or unsuccessful, in whole or in part, the compulsory collection procedure, in order to evade the payment of income or value added taxes or of interest or administrative penalties relating to such taxes;
- illustrate data and information in such a way as to give a true and fair view of the financial, economic, financial and tax situation of the Company;
- make available to the corporate bodies all documentation concerning the management of the Company and prodromal to the performance of any and all control and verification activities legally or statutorily attributed to them.

In order to prevent the above-mentioned behaviour, the following safeguards have been put in place:

- holding one or more meetings per year between the Supervisory Board and the Board of Statutory Auditors for the mutual exchange of information on the control system and the assessment of any critical issues arising in the performance of audit activities;
- holding one or more meetings per year between the Board of Statutory Auditors and the auditing firm at which an adequate exchange of information takes place;
- the general obligation to guarantee and facilitate all forms of internal control over the company's management, in particular through the integration of internal procedures providing for the execution of controls and reinforced controls in the presence of transactions, situations or facts indicating a significant tax risk.

The Addressees of the Model are also obliged to apply and observe all the principles of conduct contained in the Code of Ethics and in the regulations in force from time to time.

4. Specific procedures in the area of risk of tax offences under Article 25- *quinquiesdecies*

For activities within the categories of risk operations identified above, all 3 B S.p.A. Collaborators must comply with the following indications and/or procedures:

- all transactions must be tracked through appropriate documentary media,



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- available in the company archives;
- each active cycle and each passive cycle must be managed according to the distribution of responsibilities between the structures involved in the processes;
 - Every internal *audit* control must be based on objective criteria, documented as far as possible and traceable in the company archives (paper or electronic);
 - definition of roles, responsibilities and how to manage the chart of accounts and accounting records;
 - Verification of the complete, accurate and timely recording and accounting of invoices and other business documents/facts for tax purposes;
 - balancing and analysis of balance sheet and income statement balances;
 - analysis of suspense items at the closure of suspense accounts;
 - carrying out activities to verify the existence of technical-professional characteristics and economic-financial soundness of new suppliers, as well as the definition of qualification update procedures aimed at verifying over time the supplier's maintenance of the necessary requirements;
 - formalisation of contracts for the supply of goods and services (commercial agreements, procurement contracts, orders and order confirmations, etc.);
 - inclusion in contractual provisions with suppliers of clauses prohibiting the assignment of credit or providing for assignment only to other companies belonging to the supplier's group or to banks, securitisation or factoring companies, or other accredited financial institutions;
 - implementation of enhanced verification in relation to suppliers based or domiciled in particular jurisdictions, taking as reference suppliers based or domiciled in States or territories other than those listed in the Ministerial Decree (MEF) 17.01.2017, or falling within the EU list of non-cooperative jurisdictions for tax purposes, or falling within the list of high risk jurisdictions for money laundering and other jurisdictions monitored by the FATF (hereinafter referred to as "Reference Lists"); identification of the entities responsible for the supervision of any "red flags" highlighted by the analysis;
 - implementation and application of specific procedures in relation to sponsorship expenses and donations to third parties, in particular associations and organisations, with the exception of those of modest amounts, specifically providing for the following sharing of the sponsorship initiative with several corporate levels; approval of the sponsorship contract by the authorised corporate position; verification of the actual implementation of the sponsorship contract and collection of the relevant documentation; verification of the completeness and accuracy of the data reported in the invoice with respect to the content of the sponsorship contract; verification of the consistency of the financial flows related to the sponsorship or donation initiative with respect to the original proposal or the approved contract;
 - definition of the types, limits and purposes of free gifts and entertainment expenses; definition of specific approval levels for free gifts and entertainment expenses; adoption of traceability systems for free gifts and entertainment expenses, except for those of low value, in order to facilitate the identification of beneficiaries and the purpose of the expenditure;



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- definition of roles, tasks and responsibilities with regard to the management of payments;
- Checking that the invoice is payable on the basis of a comparison between the contract, the transaction that took place and the invoice; checking that the financial transaction ordered corresponds to the relevant supporting documentation; checking that the recipient of the payment is consistent with the invoice; in the event of a discrepancy between the IBAN indicated on the purchase invoice and the IBAN in the suppliers' records, provision for enhanced checks to be carried out;
- abstention of the Company from resorting to payment delegations, subject to any justified and specially authorised exceptions;
- periodic analysis of anomalies (such as, for example, in the case of bank details traceable to several suppliers, or misalignment between the State of the supplier's head office or residence and the State of the head office or residence of the supporting bank);
- carrying out activities to identify new customers and their scope of operations, acquiring the relevant documentation, with provision for how the positions are to be updated; defining the size and quality requirements below or outside which simplified verification procedures are allowed;
- formalisation of contracts for the sale of goods and services (commercial agreements, procurement contracts, orders and order confirmations, etc.);
- implementation of enhanced verifications in relation to customers based or domiciled in particular jurisdictions, taking the "Reference Lists" as a reference; identification of the persons responsible for the supervision of any "red flags" highlighted by the analysis;
- carrying out appropriate checks in the presence of payments from parties other than the customer on whose behalf these payments are made;
- carrying out appropriate checks in cases where the customer requests the assignment of the credit to a third party;
- Enhanced verification in the case of remittances from banks or financial institutions based or domiciled in States or territories included in the "Reference Lists";
- periodic analysis of anomalies (e.g. same bank details traceable to more than one customer, high frequency of changes to master data or bank details);
- storage/archiving of accounting records and mandatory documentation according to appropriate security standards;
- periodic reconciliations of current accounts;
- prohibition of the use of cash for any collection, payment or transfer of funds, save for any exceptions dictated by operational needs and provided that they are for limited amounts and in any case within the legal limits;
- monitoring the timelines to be met for declarations, reports, communications and other tax-related obligations;
- monitoring of regulatory changes in tax matters;
- specific controls on activities preparatory to the preparation of tax returns, including those of a complementary nature on the elements to be included in them;
- analysis of the trend in assets and liabilities compared to historical data, in order to identify any anomalous situations;



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- verification of the completeness and correctness of the data necessary for the calculation of taxes and the compilation of tax returns and communications, as well as the compilation of tax payment forms, possibly also through qualified external consultants in cases of greater complexity;
- reconciliation checks on the correspondence of VAT credit or debit amounts with the relevant accounts in the general accounts and VAT registers;
- verification of compliance with regulatory requirements with regard to tax offsets;
- verification of the truthfulness and correctness of the certifications or documents supporting the tax credits, as well as the affixing by qualified professionals, in the cases provided for by the tax regulations, of the compliance visas preparatory to the assignment and/or use of the tax credits in compensation;
- verification at the lists kept by the Tax Administration and at the professional orders of the registration and compliance with the professional and insurance requirements of the persons who have affixed the compliance visas relating to the tax credits subject to assignment and/or utilisation;
- verification that taxes are correctly accounted for;
- signing tax declarations and communications and tax payment forms and acquiring and keeping receipts of transmission or payment;
- definition of the criteria, in line with the provisions of the applicable reference legislation, for the determination of transfer prices in the context of *intercompany* transactions; definition of roles, tasks and responsibilities in relation to the verification of compliance with the criteria adopted for the determination of transfer prices;
- formalisation of contracts concerning the sale of goods and provision of services between the companies of the group to which the Company belongs; identification and approval of the *intercompany* transfer of funds for any reason;
- adoption and application of a procedure for the management of staff and directors' travel, with verification of the expenses incurred and of the related supporting documentation, supplemented, where necessary, with the justification of the expenses; carrying out a periodic check of the data entered into the system by the labour consultant concerning the staff in charge as well as of the correspondence between the number of pay slips and the number of employees in charge;
- adoption and application of adequate procedures concerning the archiving and preservation of accounting records, registers and mandatory documents, also with the help of qualified external parties; appointment of a company document preservation manager with IT skills; performance of periodic *audit* visits at the external party or parties in charge of archiving and preservation;
- carrying out checks upon receipt of the goods in relation to consistency with the transport document and the order in the management system; applying specific procedures in the event of discrepancies in the quality or price of the goods; carrying out, at least on a sample basis, checks on the quantity and quality of the goods in relation to the order;
- carrying out specific stock checks in the case of goods coming from a party other than the supplier (so-called triangular transactions); carrying out checks



reinforced where the place of origin of the goods or the supplier is located in a country or territory included in the 'Reference Lists';

- in the event of M&A and/or extraordinary finance transactions, verify that the agreed sale/acquisition consideration complies with the fair market value of the company *assets* to be sold/acquired; such verification and/or control must be performed, if necessary, also through the use of estimates, appraisals and valuations formulated and/or drafted by qualified third parties registered in the respective professional registers and lists of competence, using the principles of independence and professional scepticism;
- definition of the roles and tasks of correspondence management (paper, registered mail and PEC).

The Collaborators of 3 B S.p.A. (as well as Consultants, Shareholders and *Partners to the extent necessary for the functions performed by them*) are also obliged to apply and comply with all the specific procedures laid down in the Company's regulations adopted from time to time.

5. Audits by the Supervisory Board

The Supervisory Board carries out periodic spot checks on Sensitive Activities, aimed at verifying their correct performance in relation to the rules set out in this Model.

In particular, the Supervisory Board, with the support of the competent functions, verifies the system of powers of attorney and proxies in force and their consistency with the system of organisational communications, recommending any changes, in the event that the management power and/or qualification does not correspond to the powers of representation conferred on the proxy holder or there are other anomalies. It also verifies the effective compliance with the principles of conduct and control and the specific procedures adopted for the prevention of the offences indicated *in* section 1.

By reason of the supervisory activity attributed to the Supervisory Board, in this Model, this body is guaranteed free access to all company documentation that it considers relevant for the purpose of monitoring the Sensitive Activities identified in this Special Section.

6. Flows information

The Supervisory Board must be informed:

OBJECT INFORMATION FLOW	STRUCTURE RESPONSIBLE	RECIPIENTS	TIMING
Annual meeting with the Board of Statutory Auditors and the auditing company to identify any critical issues.	---	VO	Annual
Tax inspections and audits.	Direction	VO	Half-yearly



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Any critical issues that may emerge as a result of the inspection visit. The report must contain: the date and/or duration of the inspection, an indication of the administrative function involved, the outcome of the inspection, the probable consequences of the inspection (administrative sanctions, criminal sanctions, etc.), the presumable direct economic impact (e.g.: amount of sanctions) and indirect economic impact (e.g.: termination of existing contracts) of the assessment.	A.F.C. Management; Legal Department	VO	Timely
Notification of assessment notices by the tax authorities.	A.F.C. Management; Legal Department	VO	Half-yearly
Summary of the delegation and proxy system, indicating any new powers of attorney and revoked powers of attorney.	Legal Department	VO	Half-yearly