ITS CONTROLLI TECNICI S.P.A.

ORGANISATIONAL MODEL MANAGEMENT AND CONTROL
(D.Lgs. 231/2001)

(Version approved by the Board of Directors on 30/10/2024)

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DEFINITIONS

- **Activities at risk of crime:** means business activities in which the offences referred to in Legislative Decree No. 231/2001.
- **Code of Ethics:** the document containing the principles, values and behavioural rules characterizing the Company.
- **Recipients:** members of the Board of Directors, the Board of Statutory Auditors, the Supervisory Body, the managers, employees, collaborators and consultants of ITS CONTROLLI TECNICI, suppliers, partners and all those who in any capacity, operate in the context of the activity at risk of crime on behalf and in the interest of the Company.
- **Decree 231:** Legislative Decree no. 231 of 8 June 2003 on the "*Discipline of the administrative liability of legal persons*, *companies, and associations without legal personality, pursuant to art. 11 of Law no. 300 of 29 September 2000"* and subsequent amendments and additions.
- **Model:** this "Management, organization and control model" adopted by the Company pursuant to articles 6 and 7 of Decree 231, in order to prevent the realization of the predicate offenses;
- **Supervisory Body** or **OdV:** the Supervisory Body provided for by art. 6 of Decree 231, which is assigned the task of supervising the functioning and observance of the Model, as well as ensuring its updating.
- **Sensitive processes:** the processes through which, although the direct risk of committing crimes cannot be identified, facts and / or acts instrumental or useful to the commission of the same crimes can be carried out.
- **Protocols:** all organizational, physical and/or logical measures in order to prevent the commission of crimes.
- **ITS CONTROLLI TECNICI:** ITS CONTROLLI TECNICI S.p.A., based in Via di Torrerossa, n. 66, Roma.
- **Predicate offences:** the offences or single offences provided for by Decree 231 or contained in other legal provisions that refer to Decree 231.
- **Top Executives:** the subjects referred to in Article 5, paragraph 1, letter a) or the subjects **"**who *hold functions of representation, administration or management of the entity or of one of its organizational units with financial and functional autonomy as well as by persons who exercise, even de facto, the management and control of the same".* Top management are members of the Board of Directors, the Chairman, senior managers, employees with particular autonomy and decision-making power, and attorneys.
- **Subjects Submitted:** the subjects referred to in Article 5, paragraph 1, letter b) of Decree 231, or the persons subject to the direction or supervision of one of the Top Executives, regardless of the nature of the employment relationship with the Company.
- **Society:** ITS CONTROLLI TECNICI S.p.A.

NOTE ON MODEL REVISION

The previous revision of Model 231 was issued on 16 december 2022.
This revision of Model 231 was issued on 30 october 2024.

GENERAL PART

1. REGULATORY FRAMEWORK

1.1 Legislative Decree no. 231 of 8 June 2001

Legislative Decree no. 231 of 8 June 2001 ("*Decree 231")* containing the "*Discipline of the administrative liability of legal persons, companies and associations also without legal personality, pursuant to art. 11 of Law no. 300 of* 29 September 2000", published in the Official Gazette no. 140 of 19 June 2001, introduced into the Italian legal system the so-called "administrative liability" of legal persons, companies and associations, even without legal personality (entities), for the commission of criminal offences by persons who have acted in their interest or to their advantage.

With Law no. 300 of 2000, the Italian State has provided, inter alia, for the ratification of the Convention on the protection of the European Communities' financial interests of 26 July 1995, the EU Convention of 26 May 1997 on the fight against corruption and the OECD Convention of 17 September 1997 on combating bribery of foreign public officials in international business transactions, implementing the obligations provided for by these international and Community instruments which provide for the provision of models of liability of legal persons and a corresponding sanctioning system that affects corporate crime.[1]

Decree 231 is therefore part of a context of implementation of international obligations and, aligning itself with the regulatory systems of many European countries, establishes a new and autonomous form of liability for the entity that does not replace that of the natural person offender, but is added to it.

As a result of this liability regime, the entity becomes the recipient of sanctions, as specified in Decree 231, in the event that a qualified person (apical or subject to it) engages in a certain criminal conduct in the interest or to the advantage of the legal person for which it operates.

Decree 231 provides for an articulated sanctioning system that moves from the mildest financial penalties up to the heaviest disqualification sanctions (such as the prohibition from the exercise of the activity, the suspension or revocation of authorizations, licenses or concessions functional to the commission of the offense, the prohibition to contract with the public administration except to obtain the performance of a public service, the exclusion from subsidies of loans, contributions and subsidies and the possible revocation of those already granted, the prohibition to advertise goods or services), in addition to confiscation (and preventive seizure in precautionary proceedings) and the publication of the judgment (in case of application of a disqualification sanction).

The liability of entities also extends to crimes committed abroad, provided that the State of the place where the act was committed does not proceed against them, provided that the conditions provided for by Decree 231 are met.

The recipients of Decree 231 are entities with legal personality, companies and associations, even without legal personality, with the sole exclusion of the State, local public bodies, other non-economic public bodies, as well as bodies that perform functions of constitutional importance.

[1]Article 11 of Law no. 300/2000 introduced into the Italian legal system the administrative liability of legal persons for certain types of crime. In particular, the aforementioned article contained the delegation to the Government to regulate the articulation of this type of responsibility. The Government, in implementation of the delegation, adopted Legislative Decree no. 231/2001.

Administrative liability arises first of all from a crime committed <u>in the interest</u> of the entity, or whenever the illegal conduct is carried out with the intention of benefiting the entity itself. The responsibility is also attributable to the entity whenever the same draws from the illegal conduct some <u>advantage</u> (economic or not) of an indirect type, even if the offender acted without the exclusive purpose of bringing a benefit to the institution. If the offender has acted exclusively for his own benefit or that of a third party, the liability of the institution does not exist.

With regard to the subjects, art. 5 of Decree 231 provides for the liability of the entity for crimes committed by:

1. persons who hold functions of representation, administration or management of the entity or of one of its organizational units with financial and functional autonomy, as well as persons who exercise, even de facto, the management and control of the same ("*Top Executives*");
2. persons subject to the direction or supervision of the aforementioned persons ("*Subordinate Subjects*").

Decree 231 also provides that the entity is not called to answer for the offense in the event that it proves to have adopted and effectively implemented, before the commission of the fact, "*models of organization and management suitable for preventing crimes of the kind that occurred".*

Therefore, for the purposes of the liability of the entity, the legislation, in addition to the existence of the above requirements that allow to objectively link the crime to the entity, requires the ascertainment of a "fault of organization" of the entity. This fault lies in the failure to adopt an organization, management and control model that guarantees the effective and efficient monitoring of the critical processes of the entity and, consequently, avoids or is aimed at avoiding criminal offenses.

Finally, Decree 231 in question provides for the establishment of an "internal control body of the entity" with the task of supervising the functioning, effectiveness and compliance with the model, as well as ensuring its updating.

1.2 The types of crime

The entity can be held responsible only for the crimes indicated in Decree 231, as well as in other legal provisions that refer to the same Decree 231 (*so-called "predicate crimes*").

Over the years, the subject of crimes from whose commission derives the administrative responsibility of the entities has undergone numerous legislative interventions. As a result of these interventions, the number of predicate offences has expanded considerably.

The predicate offences, referred to in Decree 231 or by regulations referring to it, are as follows:

a) Crimes committed in relations with the Public Administration (articles 24 and 25)
b) Computer crimes and unlawful processing of data (art. 24-bis)
c) Crimes of organized crime (art. 24-ter)
d) Crimes of falsity in coins, public credit cards, stamp values and instruments or signs of recognition (art. 25-bis)
e) Crimes against industry and commerce (25-bis 1)
f) Corporate crimes (art. 25-ter)
g) Crimes with the purpose of terrorism or subversion of the democratic order provided for by the penal code and special laws (art. 25-quarter)
h) Crimes committed in carrying out practices of mutilation of female genital organs (art. 25-quarter.1)
i) Crimes against the individual personality (art. 25-quinquies)
j) Offences of market abuse (art. 25-sexies)

k) Crimes of manslaughter and serious or very serious culpable injuries, committed with violation of accident prevention regulations and on the protection of health and safety at work (art. 25-septies)
l) Receiving stolen goods, money laundering, use of money, goods or benefits of illicit origin and self-laundering (art. 25-octies)
m) Offences relating to non-cash payment instruments (art. 25-octies.1)
n) Crimes concerning copyright infringement (art. 171, paragraph 1, letters a bis and 3, art. 171 bis, art. 171 ter¸art. 171 octies, Law 22 April 1941, n. 633) - (art. 25-novies)
o) Induction not to make statements or to make false statements to the judicial authority (art. 377 bs c.p.) - (art. 25-decies)
p) Environmental crimes (art. 25-undecies)
q) Employment of illegally staying third-country nationals (Article 25k)
r) Crimes of racism and xenophobia referred to in Law no. 654 of 13 October 1975 (art. 25-terdecies), added by Law no. 167/2017 and amended by Legislative Decree no. 21/2018
s) Transnational crimes (Law no. 146 of 16 March 2006, articles 3 and 10)
t) Fraud in sports competitions, abusive exercise of gambling or betting and games of chance exercised by means of prohibited devices (art. 25-quaterdecies)
u) Tax Offences (art. 25-quinquiesdecies)
v) Smuggling (art. 25-sexiesdecies)
w) Crimes against cultural heritage (Art. 25-septiesdecies)
x) Recycling of cultural property and devastation and looting of cultural and landscape property 25-duodevicies.

1.3 The exempt condition

Decree 231 expressly provides, in Articles. 6 and 7, exemption from administrative liability if the entity has adopted effective and effective models of organization and management suitable for preventing crimes of the kind that occurred.

In particular, art. 6, paragraph 1, of Decree 231 provides that in the case of crimes committed by the Top Executives, the entity is not responsible if it proves that:
a) the Governing Body has adopted and effectively implemented, before the commission of the fact, models of organization and management suitable for preventing crimes of the kind that occurred;
b) The task of supervising the functioning and observance of the models, of updating them, has been entrusted to a body of the body endowed with autonomous powers of initiative and control;
c) the persons committed the crime by fraudulently circumventing organisational and management models;
d) there has been no failure or insufficient supervision by the body referred to in point (b).

The Legislator has identified in the aforementioned models of organization and management a case exempt from crimes, achieving a real reversal of the burden of proof; in fact, where the crime has been committed by the Top Subjects, the entity will have to demonstrate, on the occasion of criminal proceedings for one of the crimes considered in Decree 231, that these subjects have violated the prohibition imposed by the entity itself and circumvented the model prepared for its protection.

The institution must demonstrate that it has effectively implemented a system suitable for achieving the preventive effects provided for by the standard. The adoption of the model, in fact, is not a sufficient measure to exempt the entity from liability, it will also be necessary to demonstrate that the model adopted is effective <u>and effective</u>.

The exemption from the liability of the entity passes through the judgment of suitability and preventive keeping of the model that the criminal court is called to formulate on the occasion of the criminal proceedings against the legal person accused of the commission of the crime.

The second paragraph of art. 6 completes the discipline by defining the requirements of organizational models, which to prevent crimes must:
- identify the activities in which crimes can be committed (so-called "mapping of risk activities");
- provide for specific protocols aimed at planning the formation and implementation of the decisions of the institution in relation to the crimes to be prevented;
- identify the methods for managing financial resources to prevent the commission of crimes;
- provide for information obligations vis-à-vis the supervisory body;
- introduce an appropriate disciplinary system to punish non-compliance with the measures contained in the model.

The following art. 7 of Decree 231 provides that, where the crime has been committed by the Subordinate Subjects, the liability of the entity exists if the same has been made possible by the failure to comply with the obligations of direction and supervision. Even in this case, such non-compliance is excluded if the entity has adopted organizational models that provide for appropriate measures to ensure the performance of the activity in compliance with the law, as well as to eliminate any situations deemed to be at risk. In such a case, the proof of the responsibility of the entity will be borne by the public prosecutor who has the task of proving the failure to adopt or implement the model by the institution.

Furthermore, for the purpose of an effective implementation of the model, the standard requires periodic verification and possible modification of the same in the event of changes in the organization or activity or the discovery of significant violations, as well as the implementation of a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.

1.4 Confindustria guidelines

Art. 6, paragraph 3, of Decree 231 states verbatim that "*The models of organization and management can be adopted, guaranteeing the needs referred to in paragraph 2, on the basis of codes of conduct drawn up by the associations representing the entities, communicated to the Ministry of Justice which, in agreement with the competent Ministries, can formulate, within thirty days, observations on the suitability of models to prevent crime".*

Confindustria has adopted, and subsequently updated, the "*Guidelines for the construction of organization, management and control models pursuant to Legislative Decree 231/2001*".

In the preparation of this Model, the provisions contained in the Confindustria Guidelines have been taken into consideration, as well as the recent jurisprudential rulings on the subject.

The essential characteristics for the construction of a model are identified by the aforementioned Guidelines in the following phases:

a) **risk identification**, i.e. the analysis of company structures in order to highlight from where (in which area / sector of activity) and according to what methods the criminal hypotheses provided for by Decree 231 can be verified;

b) **the design of the control system** (c.d. Protocolli), i.e. the assessment of the existing control system and any adjustment, in order to effectively counteract the risks previously identified. The components of a preventive control system on crime risks that must be implemented at company level to ensure the effectiveness of the model are thus identified by Confindustria:
   - adoption of a code of ethics with reference to the crimes considered;

- adoption of a sufficiently formalized and clear organizational system, especially as regards the attribution of responsibilities;
- adoption of manual and IT procedures;
- adoption of a system of authorization and signature powers;
- adoption of a management control system;
- adoption of a system of communication and staff training.

The components highlighted above must be inspired by the following principles:
- Every operation, transaction and action must be verifiable, documented, consistent and consistent;
- No one can manage an entire process autonomously;
- the control system must document the carrying out of controls.

c) **the appointment of the Supervisory Body**, i.e. the body to which to entrust the task of supervising the functioning and compliance with the model and ensuring its updating;

d) **the provision of an adequate disciplinary system** or sanctioning mechanisms for violations of the rules of the Code of Ethics and the procedures provided for by the Model.

2. THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL OF ITS CONTROLLI TECNICI

2.1 The activity carried out by ITS CONTROLLI TECNICI

ITS CONTROLLI TECNICI, an Italian company specializing in the technical control of products, services, and constructions, was founded in 2019 through the transfer of a business branch from Italsocotec S.p.A., a company established in 1987 with the participation of the French company SOCOTEC. Its activities include a range of technical-specialist support services aimed at optimizing design, construction, and management processes. In particular, the company specializes in the following services:

Engineering services in the infrastructure and plant sector

- Assistance and support to the Single Procedure Responsible (D.Lgs. 50/2016)
- Project & Construction Management services
- Technical Control and Due Diligence
- Technical control and diagnostics of completed works
- Inspections and Technical Control of products and components for industry and construction

Facility Management

- Supervision, monitoring, and technical control of maintenance interventions and Global Service

Periodic inspections and EU certifications

- EU certifications for "Pressure Equipment" (PED)
- Decennial inspections of underground LPG tanks

ITS CONTROLLI TECNICI is an independent Type A Inspection Body (third party) accredited by ACCREDIA (Certificate No. 008E) in accordance with the UNI CEI EN ISO/IEC 17020 standard and is a product Certification Body accredited by ACCREDIA (Certificate No. 199B) according to the UNI CEI EN ISO/IEC 17065 standard.

It is also an organization authorized by the Ministry of Economic Development, pursuant to Ministerial Decree 7 February 2005, to perform decennial inspections of underground LPG tanks.
ITS CONTROLLI TECNICI, as a Notified Body, is authorized by the Ministry of Economic Development to carry out conformity assessments in accordance with Directive 2014/68/EU for "Pressure Equipment" (PED).
ITS CONTROLLI TECNICI is headquartered in Rome, Via di Torre Rossa No. 66, and also has an operational office in Milan, Via Pontaccio 12/A..

The company policy is based on the criterion of high quality and flexibility obtained through the use of highly qualified and experienced personnel. Furthermore, when the Company uses suppliers of materials, products, components or services, they are selected internationally among those who are able to ensure a high level of quality and respect for the environment and safety. Supplier monitoring takes place according to the rules of a Quality Management System.

2.2 The organizational structure

The organizational structure of the Company is defined through the company organization chart, within which roles, functions and hierarchical reporting lines are highlighted.

Within the organization, it is permissible that different functional positions are held by the same subject, in compliance with the principle that the assumption of several qualifications takes place in the descending direction of the hierarchical scale.

For each individual order, both the specific organization chart of the order itself and the lines of hierarchical interface functional with the company organization are defined in the relative quality plan, in order to expressly identify the specific skills and responsibilities of the various activities.

The organization of ITS CONTROLLI TECNICI is based on the following principles:

1. definition of roles and related responsibilities, as well as hierarchical lines;
2. powers of representation to the Chairman of the Board of Directors, in accordance with the provisions of the Articles of Association;
3. assignment of operational delegations, with attribution to each delegated subject of powers corresponding to the organizational position held and to the tasks and responsibilities entrusted to him;
4. spending powers conferred in line with the tasks performed and the tasks and roles assigned.

2.3 The integrated system of internal controls

The internal control system, already existing and implemented at ITS CONTROLLI TECNICI, consists of the set of rules, procedures and internal organizational structures that aim to ensure compliance with corporate strategies and the correct and good performance of the company, as well as to provide reasonable confidence in the achievement of the following objectives:

- effectiveness and efficiency of business processes;
- reliability of the information system aimed mainly at guaranteeing the reliability and integrity of the accounting and economic-financial documentation directed externally;
- safeguarding the Company's assets;
- compliance with current legislation and company regulations and procedures.

The internal control system involves every sector of the activity carried out by ITS CONTROLLI TECNICI. This system is based on the following principles and qualifying elements:

- Code of Ethics;

- organizational system formalized in the attribution of powers and responsibilities;
- Separation of duties and functions;
- definition of policies and operating procedures to ensure the proper conduct of company activities, with particular regard to the activities considered most sensitive to the risk of committing predicate offenses;
- computer systems oriented to the segregation of functions and suitable to guarantee adequate protection of the information and data contained therein, as well as the tools used;
- Management control and reporting system;
- organizational and signature powers assigned in line with the tasks assigned and the role and responsibilities entrusted;
- Internal communication system and staff training.

The controls involve every sector of the company's activity and, with different roles, the Board of Directors, the Board of Statutory Auditors as well as all the internal divisions/departments of the Company and all personnel at different levels.

Each company structure, with regard to the processes for which it has management responsibility and as far as it is competent, is responsible for implementing the internal control system in order to ensure its correct functioning.

This system of internal controls is based on the following types of controls:
- controls carried out by the individual operating units on the processes for which they have the management responsibility, in order to ensure the correct conduct of operations;
- checks carried out, on a hierarchical basis, by the managers of the individual processes aimed at verifying the regular performance of the underlying activities;
- internal audit activities aimed at verifying compliance with internal procedures, as well as detecting any anomalies and in the performance of activities.

All operations carried out within the Company are supported at the documentary level, in order to guarantee the possibility of carrying out the appropriate checks by the competent subjects at any time. All BTP Infrastructure resources are made aware of the importance of controls and the applicable procedures and standards, as well as the importance of an active commitment on the part of each person to ensure the success of control procedures..

ITS CONTROLLI TECNICI, Despite the fact that the internal control system briefly described above is suitable to be used also for the prevention of predicate crimes, it has decided to conduct an analysis of its organizational, management and control tools in order to verify the correspondence of the existing behavioral principles and procedures to the purposes set out in the aforementioned legislation and, where necessary, make the appropriate changes and additions.

2.4 Purpose of the Model and inspiring principles

This Model has the function of preparing a structured and organic system of procedures and control activities that has as its objective the prevention of the risk of committing crimes-assumptions.

The decision to adopt this Model by ITS CONTROLLI TECNICI is part of the broader corporate policy pursued by the Company, which is aimed at raising awareness among all those who operate on behalf of and/or in the interest of ITS CONTROLLI TECNICI or who in any case have business relations with it regarding compliance with the legal regulations in force and compliance with the principles of sound and transparent management and ethics in business in the pursuit of the corporate purpose.

The principles and rules contained in the Model intend to give the subjects who operate in the name and on behalf of and/or in the interest of ITS CONTROLLI TECNICI or who have a business relationship with it, the full awareness that certain behaviors constitute a criminal offense and, therefore, are totally unacceptable, firmly condemned and contrary to the interests of ITS CONTROLLI TECNICI. In particular, ITS CONTROLLI TECNICI condemns, in the most absolute way, conduct contrary to laws, regulations, supervisory rules or in any case in violation of the principles of sound and transparent management of the activity that inspires the Company.

ITS CONTROLLI TECNICI, through the adoption of this Model, intends to pursue the following purposes:

- ensure compliance with the principle of separation of functions, according to which no function can autonomously manage an entire process;
- identify the activities exposed to the risk of committing predicate offenses and formalize company procedures aimed at regulating the performance of the aforementioned activities;
- establish a supervisory body with autonomy and operational independence for the performance of the tasks provided for by Decree 231;
- ensure, as far as possible, the prevention of the commission of predicate offences within the Company, through the continuous control of all areas of activity at risk;
- disseminate the rules of conduct and procedures adopted at all company levels;
- adopt a disciplinary system suitable for sanctioning non-compliance with the requirements and procedures of the Model.

2.5 The structure of the Model

This Model consists of a "General Part" and a "Special Part".

The "General Part" is aimed at illustrating the contents of Decree 231, as well as the general principles valid within the company reality and not only in reference to the completion of the activities identified at risk of crime.

The "Special Part" has the function of identifying the categories of offenses concretely assumed and potentially achievable within the Company, the general principles of conduct and the specific procedures to be respected in the performance of risky activities and finally define the tasks of the Supervisory Body.

The Model is completed with the Code of Ethics, as better specified in point 2.6 below.

2.6 The Code of Ethics

The Code of Ethics adopted by ITS CONTROLLI TECNICI contains the commitments and general principles of conduct that must be observed in the conduct of business and entrepreneurial activities carried out by persons who work within the Company or come into contact with it. The Code of Ethics also explains the values to which all directors, employees and collaborators in various capacities must be inspired in carrying out their work.

The Code of Ethics is an integral part of the Model and the violation of the provisions contained therein entails the imposition of sanctions as specified below.

3. MODEL ADOPTION

3.1 The methodology followed for the definition of the Model

The activity carried out has made it possible to proceed with the identification of the activities and business processes in which the commission of predicate crimes ("*Activities at risk of crime*" and "*Sensitive processes*") could occur.

Art. 6, paragraph 2, letter a) of Decree 231 expressly provides that the Model of the entity must "*identify the activities in which crimes can be committed*". The identification of corporate activities/processes sensitive to the realization of offenses therefore represented the starting point of the activity carried out for the definition of the Model.

The company's operational reality was therefore analyzed with particular regard to the areas in which the risk of committing predicate crimes was appreciable. At the same time, an investigation was carried out on the constituent elements of the predicate crimes in order to identify the concrete conduct that, in the business context, could carry out the criminal offenses. This analysis has been carried out and is periodically repeated in accordance with the Confindustria Guidelines and in harmony with the peculiarities that distinguish the Company.

In particular, the methodological process followed for the definition of the Model can be divided into the phases described below..

<u>Step 1 - Collection and analysis of relevant documentation</u>

The work began with the analysis of the corporate and organizational structure of ITS CONTROLLI TECNICI. To this end, the following documentation has been acquired and examined::
- Company Organization Chart;
- System of proxies and powers of attorney;
- Policies, operating procedures, guidelines, internal provisions;
- Manual, documents and procedures of the Integrated Management System (Quality, Environment and Safety).

The analysis of the aforementioned documentation has made it possible to know analytically the corporate organizational structure, as well as the distribution of functions and powers within the Company.

<u>Step 2 – Identification of activities and processes at risk of committing crimes, as well as control measures</u>

In order to identify the activities at risk of committing the predicate crimes, the entire company reality was mapped. A detailed analysis of each individual company management/structure was carried out, aimed in particular at examining the operating methods for carrying out the related activities and identifying internal skills.

The scope of application of the subjective assumptions of Decree 231 was first identified. In particular, in relation to the provisions contained in art. 5, paragraph 1, lett. a) and b), we proceeded to identify the subjects whose potentially illegal conduct could result in the extension of the Company's liability. The rule is addressed to top management staff ("*Top Executives*") and to persons subject to the direction or supervision of said top management ("*Subordinate Subjects*").

The analysis activity carried out was aimed at all those who, for any reason, have relations with the Company who, according to their functions and responsibilities, are involved in activities at risk of committing predicate crimes.

With regard to external parties (companies that provide services, consultants, suppliers) with whom ITS CONTROLLI TECNICI maintains stable and continuous relationships, the analysis activity made it possible to verify the concrete existence of powers of guidance and control by the same on the activity carried out by these subjects. In this regard, it should be noted that ITS CONTROLLI TECNICI is committed to ensuring that third parties with whom it has relations guarantee compliance with its corporate procedures and the Code of Ethics, through specific contractual clauses included in contracts (or supply orders) and a constant dissemination of the contents of the Model (including the Code of Ethics)..

The areas at risk of committing predicate offences were identified in a preliminary interview with the Head of the HSEQ (Quality, Environment and Safety) Integrated System, during which it was possible to assess the correctness of the hypotheses formulated in the first place at the end of the examination of the documentation provided. Following an initial identification of the areas potentially at risk of crime, some interviews were carried out with the top management and the managers of these areas in order to find more specific information and promptly identify the risk area and the consequent activities in which each business process is expressed. These subjects were then asked, during the interviews, to illustrate the operating procedures and the concrete controls that exist, recognizable as suitable to monitor the risk of crime.

The methods of implementing the crimes in the various company areas were also identified, with a description of how the type of crime can be implemented with respect to the internal and external operating context in which the Company operates.

Due to the current type of business that characterizes the Company and on the basis of the information acquired and the activity carried out, it was decided to focus the greatest attention on the assessment of the existence of the risk profiles of the verification of certain types of crime and precisely: crimes committed in relations with the public administration, corporate crimes, crimes in violation of the rules on the protection of health and safety at work, money laundering crimes, computer crimes and illegal data processing, crimes relating to copyright infringements, crimes of organized crime, including transnational organized crime, environmental crimes, crimes relating to the employment of illegally staying third-country nationals, tax offences, smuggling offences, as well as offences relating to racism and xenophobia.

With regard to the crimes of organized crime (art. 24-ter), as well as the transnational crimes referred to in Law 146/2006, ITS CONTROLLI TECNICI has considered, following an in-depth analysis on the subject, that all the risk areas identified in this Model are worthy of attention regarding the possibility of committing the aforementioned crimes of an associative nature.

As regards the other remaining criminal hypotheses provided for by Decree 231, it was considered that the specific activity carried out by ITS CONTROLLI TECNICI does not present risk profiles such as to make the possibility of their commission reasonably founded in the interest or to the advantage of the same. In this regard, it was therefore considered exhaustive to refer to the principles contained in the Code of Ethics, where all Recipients are bound to respect the values of protection of individual personality, correctness, morality and respect for the laws.

Step 3 – Interviews and risk analysis

Interviews with the top management of ITS CONTROLLI TECNICI S.p.A. and with the managers of the areas identified at risk allow to:
- deepen the areas in which predicate crimes can be committed;
- verify the control and monitoring activities in place;
- deepen the delegation system;
- verify the existence of operational practices followed but not formalized within procedures;
- carry out an initial assessment of the suitability of the operating procedures to oversee the emergence of the risks of committing predicate offences;
- carry out an initial assessment of the suitability of the information flow and the documentation archiving and traceability system.

The activity carried out has made it possible to identify the organizational requirements necessary for the creation of a Model suitable for preventing predicate crimes in relation to the specific company reality. In particular, the processes/activities at risk of crime identified together with the existing control measures were compared with the requirements imposed by Decree 231 in order to identify the deficiencies of the system ("*gap analysis*"). In cases where risk processes/activities have been identified that are not sufficiently monitored, the interventions deemed suitable to prevent the identified risk hypotheses have been identified, taking into account the existence of operating rules in force or even if only in fact respected in operational practice.

Within each specific Protocol contained in the risk analysis sheets, the possible improvements that emerged during the interviews carried out are listed to strengthen the structure of the Company's internal control system or to constitute an obstacle to the commission of predicate crimes.

These possible improvement actions have been detailed and evaluated in a document, as well as ordered according to their priority, with reference to both the adaptation to Decree 231 and the improvement of the Company's organizational structure.

All documentation derived from the performance of the aforementioned phases is available from the Company.

Step 4 – Definition of the Model

As a result of the work carried out, ITS CONTROLLI TECNICI has taken steps to produce this document which constitutes the Organization, Management and Control Model of the same Company, in accordance with the provisions of art. 6 of Decree 231.

The Model identifies a series of preventive protocols intended as a set of rules (guidelines), general principles and specific verification and control procedures, such as to be considered suitable to govern and prevent the identified risk profile.

A sanctioning apparatus has also been set up to oversee the rules, procedures and protocols belonging to the Model.

Finally, the Model is completed with the Code of Ethics, attached to it and better described in point 2.6 above.

3.2 Adoption of the Model

ITS CONTROLLI TECNICI, by resolution of the Board of Directors on 7 October 2021, adopted the first version of the Model aimed at preventing the commission of predicate offences, improving *governance* and management supervision, as well as encouraging the culture of ethics and corporate transparency and has adopted a Code of Ethics.

ITS CONTROLLI TECNICI has also set up the Supervisory Body with the task of supervising the functioning, effectiveness and compliance with the Model and updating it in order to adapt it to regulatory and corporate changes, as better specified in point 4 below.

ITS CONTROLLI TECNICI guarantees the constant updating of the Model, with the aim of ensuring its continuous adequacy and suitability to prevent the commission of the predicate crimes provided for by the Decree. (see paragraph 7 below).

ITS CONTROLLI TECNICI considers it an essential condition for the increase in corporate value over time to be the respect, wherever it operates, of the laws, regulations and principles expressed in the Code of Ethics and in this Model.

With regard to the establishment of new associative structures, on a national and international basis, ITS CONTROLLI TECNICI ascertains whether the partners have complied with Legislative Decree 231/2001 or whether they have adopted similar compliance models.

4. SUPERVISORY BODY

4.1. Structure of the Supervisory Body

The exemption from administrative liability, as required by art. 6, paragraph 1, of Decree 231, provides for the mandatory establishment of an internal body of the entity *("Supervisory Body" or "SB"),* with autonomous powers of initiative and control that allow to supervise the functioning and compliance with the Model and to take care of its updating.

The collegial structure of the aforementioned Supervisory Body appears to be the best guarantee to be able to guarantee it to perform its tasks.

The members of the SB must have an in-depth knowledge of the company reality and at the same time must be endowed with authority and independence in order to ensure the credibility and cogency of the SB and its functions.

The main requirements that the SB must meet to be considered suitable to perform its role are:

- <u>Autonomy and independence</u>
  The requirements of autonomy and independence are fundamental so that the SB is not directly involved in the management activities that are the object of its control activity. To this end, the SB must be guaranteed hierarchical independence in order to ensure maximum effectiveness and impartiality of judgment. These requirements can be obtained by guaranteeing the SB a hierarchical dependence as high as possible, to be achieved also through its inclusion as a staff unit in a high position in the corporate organization, and by providing for a *reporting* activity at the highest top management.

  The members of the SB must not be in conflict of interest with the Company and must meet the requirements of independence and integrity provided for by the applicable legislation for the members of the Board of Statutory Auditors. In particular, the SB is independent if its members do not have financial relations with the Company; notwithstanding the above, in order to allow the SB to have in-depth company knowledge necessary for the performance of the control function, the same may include members having professional relationships with the Company, provided that they are in direct relationship with the Board of Directors and/or the Chairman. He cannot hold the role of member of the SB and if appointed loses his office:
  - who is in the legal conditions provided for by Article 2382 of the Civil Code or who has been sentenced to a penalty that amounts to interdiction, even temporary, from public offices or inability to exercise managerial offices;
  - the spouse, relatives and relatives within the fourth degree of the directors of the Company, the directors, spouse, relatives and relatives within the fourth degree of the directors of the companies controlled by it, of the companies that control it and those subject to common control.

- <u>Professionality</u>
  The SB must possess internal technical and professional skills appropriate to the functions it is called to perform. These characteristics, combined with independence, guarantee objectivity of judgment..

- <u>Continuity of action</u>
  The SB must:

- work constantly on the supervision of the Model with the necessary investigative powers;
- be an internal structure suitable to guarantee the continuity of supervisory activity;
- take care of the implementation of the Model and ensure its constant updating.

4.2 Appointment, composition, forfeiture and revocation of the Supervisory Body

The SB is appointed by resolution of the Board of Directors which defines its structure, appoints the members and establishes the duration in office and the relative remuneration.

With regard to the composition of the SB, ITS CONTROLLI TECNICI, following the assessment of its structural, operational and business characteristics, opted, among the solutions proposed in doctrine and practice, as well as in compliance with the Confindustria Guidelines, for the one that provides for the appointment of a multi-subjective body.

In particular, ITS CONTROLLI TECNICI is managed by three external professionals.

The choice of the aforementioned external professionals, experts in matters related to the discipline provided for by Decree 231 (such as, for example, legal, business, accounting, tax, knowledge of internal audit techniques) and free from economic and professional ties with the Company, ensures the necessary skills and full independence.

By virtue of the solution adopted, all members of the SB are therefore extraneous to any operational function.

The components of the SB must meet the requirements of point 4.1 above and must not be in the conditions of incompatibility indicated therein. They are required to promptly notify the Board of Directors of any loss of these requirements or the onset of incompatibility conditions.

The loss of the requisites for appointment as a member of the SB constitutes a cause for forfeiture of office for the individual members but does not entail the forfeiture of the entire SB. The dismissal of the members of the SB may be resolved by the Board of Directors for justified reasons, after consulting the Board of Statutory Auditors.

In accordance with the principles set out in Decree 231, the SB is allowed to make use of internal and external consultants, while the overall responsibility for the supervision of the Model remains with the same SB.

Finally, the Board of Directors provides the SB with an annual budget to allow it to meet specific needs, also in order to guarantee its autonomy and continuity of action.

4.3 Tasks and powers of the Supervisory Body

The SB is entrusted with the following tasks:
- examination of the adequacy of the Model, in relation to the corporate structure, according to the effective ability to prevent the commission of predicate offences;
- supervision of the effectiveness of the Model, which is embodied in verifying the consistency between the concrete conduct and the rules prescribed in the Model;
- analysis of the maintenance over time of the solidity and functionality requirements of the Model;
- care of the necessary updating of the Model, where there is a need to adapt it in relation to changed regulatory and/or corporate conditions, or in the event of significant violations of the provisions contained in the same Model.

In particular, on a more specifically operational level, the SB will have to carry out the following activities:

- activate the control procedures that allow to verify the effective operation of the Model, specifying that in any case the control activities are delegated to the primary responsibility of the operational management and are considered an integral part of the company processes ("line control");
- carry out reconnaissance of the company activity in order to update the mapping of the areas of activity at risk within the company context;
- coordinate with the various company functions for monitoring activity in risk areas;
- verify the needs of updating the Model;
- carry out periodic checks, even without prior notice, on specific operations or acts carried out in the areas of activity at risk;
- collect, process and store information relevant to compliance with the Model, as well as update the list of information that must be transmitted to the SB or kept at its disposal;
- check the actual presence and regular keeping of the required documentation in relation to the provisions of the Model;
- prepare a dedicated e-mail box in order to receive from the company structures any requests for clarification regarding doubtful cases, problematic hypotheses, as well as solicitations for interventions aimed at implementing the Model;
- promote initiatives for the dissemination of the Model, as well as for staff training and for raising awareness of compliance with the principles contained in the Model;
- periodically report to the corporate bodies of ITS CONTROLLI TECNICI on the implementation of company policies to support the activities carried out in accordance with Decree 231;
- evaluate reports of possible violations and/or non-compliance with the Model;
- condurre le indagini volte all’accertamento di possibili violazioni del Modello;
- report to the Board of Directors any non-compliance detected and propose the application of the sanctions provided for by the sanctioning system;
- monitor the evolution of the reference legislation.

In carrying out its tasks, each member of the SB has free access, at any ITS CONTROLLI TECNICI corporate function, to any information, data and documentation deemed necessary for the performance of its tasks, without the need for any prior consent.

The activities carried out by the SB cannot be syndicated by any other body or company structure, it being understood that the Executive Body is in any case called upon to supervise the adequacy and timeliness of its intervention, as the ultimate responsibility for the functioning and effectiveness of the Model lies with the same Management Body.

It should be noted that the highest top management, even with the establishment of the SB, maintains unchanged all the attributions and responsibilities provided for by the Civil code, to which is added today that relating to the adoption and effectiveness of the Model, as well as to the establishment of the SB (Article 6, paragraph 1, letters a) and b), Legislative Decree 231/2001).

The Board of Statutory Auditors, for the tasks assigned to it, will be one of the "institutional" interlocutors of the SB. The Statutory Auditors, in fact, being invested with the responsibility of assessing the adequacy of internal control systems, must always be informed of any commission of the Offences-assumption, as well as of any deficiencies in the Model.

4.4 Information flows to the Supervisory Body

Decree 231 provides for the establishment of information obligations towards the SB.

In particular, the information flows to the SB concern all the information and documents that must be brought to the attention of the SB in accordance with the provisions of the Protocols referred to in the special part, reports relating to the implementation of the Model, to the commission of predicate offenses or in any case to conduct not in line with company procedures and rules of conduct adopted by the same Company, as well as any fact or news that could, even if only potentially, determine the Company's liability pursuant to Decree 231.

Reporting activity in the enterprise can be distinguished as follows:

- on a periodic basis: this activity concerns all the information required by the SB to the individual organizational and managerial structures. The timing and methods of each information flow will be defined in more detail by the SB itself.
- on an occasional basis: this activity concerns any information, facts and news, also coming from third parties, relating to the implementation of the Model and compliance with the provisions of Decree 231, which may be relevant for the purposes of carrying out the activity of the SB.

In order to facilitate the monitoring of the effectiveness of the Model, the following information must be sent to the SB:

- measures and/or news from judicial police bodies, or from any other authority, from which it emerges the conduct of investigations, on persons, companies, third parties who have relations with ITS CONTROLLI TECNICI, for the offenses to which Decree 231 is applicable.;
- requests for legal assistance forwarded by managers, employees or other persons entitled to it, in cases of initiation of judicial proceedings for the crimes referred to in Decree 231;
- news relating to compliance, at all company levels, with evidence of the disciplinary proceedings initiated and any sanctions imposed or dismissal measures, with the related reasons;
- reports prepared by the heads of other company departments in the context of their control activities and from which facts, acts, events or omissions relevant to compliance with the rules referred to in Decree 231 may emerge;
- news relating to any violations of management and control procedures referred to even indirectly by the Model.

It is also the responsibility of the company functions or structures to provide periodic information to the SB in relation, by way of example, to:

- decisions on the request, disbursement and use of public funding;
- the summary tables of the contracts for which ITS CONTROLLI TECNICI has been awarded following tenders at national and international level, or by private treaty;
- news relating to contracts awarded by public bodies or subjects performing public utility functions;
- ITS CONTROLLI TECNICI delegation system;
- indicators of anomalies relating to management control, administration and treasury activities;
- transactions concerning share capital;
- extraordinary transactions;
- critical issues or conflicts of interest encountered in the management of inside information;
- documentation relating to the identification and assessment of company risks in the field of health and safety at work;
- results of verification activities, non-conformities and problems encountered in the field of health and safety at work;
- Accidents to staff.

Each company function or structure must keep available all the documentation relating to the information transmitted to the SB. The SB may in any case independently request additional periodic information or news concerning specific situations from any company function or structure.

All information, documentation and reports collected in the performance of institutional tasks must be archived and kept by the SB, ensuring maximum confidentiality and compliance with the legislation on the protection of personal data.

To facilitate the aforementioned information flows, ITS CONTROLLI TECNICI has set up dedicated communication lines to send information, data, documents and reports, including anonymously, according to the following methods:

– electronically to the dedicated address odv@btpinfra.it ;
– on paper to the attention of the Supervisory Body, at ITS CONTROLLI TECNICI S.p.A., Via di Torre Rossa 66 – 00165 Rome.

4.5 Reporting by the Supervisory Body

The SB has the following reporting lines:

- one, on an ongoing basis, towards the Chairman of the Board of Directors, in every circumstance in which it deems it appropriate and necessary for the proper performance of its activities;
- one, on a periodic basis, vis-à-vis the Board of Directors and the Board of Statutory Auditors, preparing an annual report on the activities carried out, the checks carried out, the reports received, the violations carried out and the related disciplinary sanctions imposed, the planning of the verification activities to be carried out, as well as the status of the implementation of the Model by the Company;
- one, of an occasional nature, towards the Board of Directors and the Board of Statutory Auditors, in the event that the SB becomes aware of information, facts or events of considerable gravity that have emerged during the activity carried out, as well as conduct or action not in line with company procedures and such as to expose the Company to the risk of committing offenses-assumption. This information will also cover facts or behaviors that directly involve the members of the corporate bodies and the top management of the Company..

The SB may also receive requests for information and/or clarifications from the Board of Directors, the Board of Statutory Auditors and the Independent Auditors. He may also be summoned or asked to be heard, at any time, by the Board of Directors and the Board of Statutory Auditors.

Finally, during the course of its institutional activities, the SB will communicate with the relevant managers of the Activities at Risk of Crime as identified in this Model, requesting information, clarifications and receiving the documentation supporting the requests for clarifications formulated.

4.6 Whistleblowing

In compliance with the provisions of Legislative Decree No. 24 of March 10, 2023 (Whistleblowing Decree), ITS CONTROLLI TECNICI has adopted a whistleblowing management procedure aimed at protecting individuals who report violations of national or European Union regulations that harm the public interest or the integrity of public administration or private entities, which they have come to know in a public or private work context.
The reporting system is also relevant for the purposes of Legislative Decree No. 231 of June 8, 2001, as it provides for internal reporting mechanisms for violations of the 231 Model, relating to offenses

underlying administrative liability, applicable sanctions, and the prohibition of retaliation in relation to the same reports.
The procedure is also in compliance with personal data protection regulations, in particular, the provisions of Regulation (EU) 2016/679 of the European Parliament and the Council, dated April 27, 2016, concerning the protection of individuals regarding the processing of personal data.

In line with the Whistleblowing Decree, the company has activated an internal reporting channel that, through a specific platform, allows for the submission of written and oral reports (via a voice messaging system) electronically. This system ensures, through encryption and/or alteration of voice recording, the confidentiality of the Whistleblower's identity, the Involved Person's identity, and any individual mentioned in the report, as well as the content of the report and its related documentation.
The platform is accessible through ITS's website via a dedicated section.

The Supervisory Board (OdV), as the recipient and manager of the Whistleblowing reports, is responsible for receiving, analyzing, and verifying the reports, with a confidentiality obligation regarding the information acquired. It is also tasked with providing the whistleblower with the feedback required by the legislation and concluding investigations within the time limits established by the same.
The confidentiality of the whistleblower is guaranteed from the receipt of the report and at every subsequent stage, in accordance with the regulations referred to above.

ITS also promotes any initiative and adopts suitable measures to prevent retaliatory, discriminatory acts, or any other form of direct or indirect penalization against the whistleblower for reasons related to the report. Any discriminatory or retaliatory conduct may be reported to ANAC.
It should be noted that submitting an anonymous Whistleblowing report may make it more difficult to ascertain the reported conduct and hinder communication between the manager and the whistleblower, thereby undermining the usefulness of the report itself.

In accordance with the Decree and to prevent potential abuses, ITS has established specific penalties for those who violate the whistleblower protection measures, as well as for the Whistleblower when (except in specific cases provided by the Whistleblowing Decree) the following are found: (i) even with a first-instance conviction, criminal responsibility for defamation or slander offenses or similar offenses committed by reporting to the judicial authorities, or (ii) civil responsibility, in the same cases, in cases of intent or gross negligence (see paragraph 6.6 below).

Additionally, anyone who is responsible for any of the following actions is subject to financial penalties (ranging from €10,000.00 to €50,000.00):

- Engaging in retaliatory actions against the Whistleblower or Related Persons in connection with Reports;
- Obstructing or attempting to obstruct the submission of a Report;
- Violating the confidentiality obligations set forth by the Procedure and the Whistleblowing Decree;
- Failing to establish reporting channels in accordance with the requirements of the Whistleblowing Decree;

- Failing to adopt a procedure for the submission and management of reports or failure to ensure the procedure complies with the Whistleblowing Decree;
- Failing to verify and analyze the Reports received.
- Regarding the use of external reporting channels or public disclosure, reference should be made to the guidelines and the official website of ANAC. Whistleblowing training is included in the company's staff training plans concerning compliance.

5 INFORMATION AND TRAINING OF PERSONNEL

In order to guarantee the effectiveness of this Model, ITS CONTROLLI TECNICI aims to ensure, both to the resources already present in the company and to those that will be inserted, a correct knowledge of the principles and rules of conduct of the Company, with different degrees of depth in relation to the different level of involvement of the resources employed in sensitive activities and processes.

The information and training system is implemented by the Human Resources structure together with the managers of the structures involved from time to time in the application of the Model, also coordinating with the SB.

Staff and collaborators are required to participate in information and training initiatives, as they are part of contractual employment obligations.

Information

The adoption of this Model is communicated to all resources present in the company at the time of adoption and inserted into the company intranet. All subsequent changes and information concerning the Model will be communicated through the same information channels.

On the other hand, the Model (including the Code of Ethics) is delivered to new hires in paper and/or electronic format, together with a specific information note on the subject. They sign a special form for acknowledgment and acceptance of the contents and certify the delivery of the aforementioned documents.

Training activity

The training activity, aimed at disseminating knowledge of the regulations referred to in Decree 231, differs in content and methods of implementation (also through e-learning systems), depending on the qualification of the recipients, the level of risk of the area in which they operate, the performance by the subjects of representative functions of the Company and the attribution of any powers.

ITS CONTROLLI TECNICI therefore provides different levels of training through dissemination tools (such as, for example, seminars, information notes).

Staff training is carried out according to the following procedures.

a) Directors, managerial and/or representative staff.
   The training of these subjects takes place on the basis of an initial seminar and periodic training and refresher courses, in which any new directors and new hires with the status of manager or with powers of representation participate from time to time. For the purposes of adequate training, the department managers take care of the dissemination of the Model.

b) Employees

The training of ITS CONTROLLI TECNICI staff takes place on the basis of an internal information note that, for new hires, is attached to the letter of employment, as well as on the basis of an initial training seminar and periodic training and updating courses.

c) S third parties (consultants, collaborators and suppliers)
All subjects external to the Company (consultants, collaborators, suppliers, agents, partners, etc.) who have contractual relations with the Company are appropriately informed about the adoption by ITS CONTROLLI TECNICI of the Model and the Code of Ethics. These subjects are asked to have knowledge of the provisions of Decree 231, as well as the formal commitment to comply with the provisions contained in the aforementioned documents.

The contracts stipulated with the aforementioned subjects are also updated with the insertion, where possible, of specific clauses that allow the Company to terminate the contract if they violate the provisions contained in the Model and in the Code of Ethics, or the rules referred to in Decree 231. All contracts stipulated after the date of adoption of this Model must contain, where possible, the so-called "Clause 231", certifying knowledge of the regulations referred to in Decree 231, as well as the commitment to comply with the provisions contained in the Model and in the Code of Ethics adopted by ITS CONTROLLI TECNICI.

6 DISCIPLINARY SYSTEM

The effectiveness of the Model is also linked to the adequacy of the sanctioning system to be adopted for the violation of the rules of conduct and, in general, of internal procedures and regulations.

Pursuant to art. 6 first paragraph letter e) of Decree 231, the preparation of an effective sanctioning system is an essential requirement of the Model for the purposes of exemption from the Company's liability.

The application of disciplinary sanctions is independent of criminal or administrative judgment and the outcome thereof; the purpose of the sanctions provided for here is in fact to repress any violation of the provisions of the Model dictated for the prevention of criminal and administrative offenses, rooting in company personnel and in all those who collaborate in any capacity with ITS CONTROLLI TECNICI the awareness regarding the firm will of the same to pursue any violation of the rules placed to safeguard the correct performance of duties and / or assigned tasks.

The penalty will be commensurate with the seriousness of the infringement and any repetition of the same.

The disciplinary procedure is initiated following the emergence of violations of the Model found by the SB during the performance of its functions.

The assessment of any liability deriving from the violation of the Model and the application of the related sanctions will be conducted in accordance with current legislation and respecting the dignity of the subjects involved.

For the purposes of compliance with Decree 231, by way of example, the following behaviors/actions constitute violations of the Model, relevant for the adoption of disciplinary and contractual sanctions.:

a) conduct or actions that do not comply with the provisions contained in the Model, or the omission of actions or behaviors prescribed by the Model, in carrying out activities at risk of committing the predicate offenses;
b) conduct or actions that do not comply with the principles contained in the Code of Ethics, or the omission of actions or behaviors prescribed by the Code of Ethics, in the performance of activities at risk of committing predicate offenses.

6.1 Measures against employees

The violation by employees (meaning all subjects linked by an employment relationship with the Company) of the rules of conduct established by this Model constitutes a breach of the obligations deriving from the employment relationship and, consequently, a disciplinary offense.

The sanctions that can be imposed on the aforementioned subjects are among those provided for by current legislation and by the collective bargaining applied. The infringements will be ascertained and the consequent disciplinary proceedings initiated in accordance with the provisions of the CCNL, in company procedures and in compliance with current legislation..

The disciplinary sanctions provided for by the CCNL applied (CCNL Industrial Companies – Art. 8), on an increasing scale depending on the seriousness of the infringement, are:

- Verbal recall;
- Written warning;
- fine not exceeding three hours of hourly wage calculated up to a maximum of three days;
- suspension from work and pay up to a maximum of three days;
- dismissal for failure to act with and without notice.

The verbal reminder and the written warning are imposed, depending on the severity, to the employee in the event of non-compliance or violation of the internal procedures and rules provided for by the Model (e.g. failure to send documents to the SB) or in the event that he engages, in the performance of his work, a behavior that does not comply with the requirements of the same Model.

The fine not exceeding three hours of hourly wage is imposed on the employee in the event of non-compliance or violation of the internal procedures and rules provided for by the Model (e.g. failure to send documents to the SB) or in the event that he engages, in carrying out activities in risk areas, a behavior that repeatedly does not comply with the requirements of the same Model.

The employee who violates the internal procedures provided for by the Model or engages, in carrying out his activity, behaviors that do not comply with the provisions of the same Model, or performing acts contrary to the interest of the Company, expose him to a situation of danger for the integrity of company assets.

An employee who culpably adopts, in carrying out activities in risk areas, conduct in violation of the provisions of the Model and such as to produce significant damage to the Company.

The employee who adopts, in carrying out activities in risk areas, conduct in violation of the provisions of the Model and such as to be able to determine the application to the Company of measures provided for by Decree 231, and / or in any case a behavior such as to cause serious moral and / or material damage to the company, incurs dismissal for failure without notice.

The Company informs the SB of the imposition of sanctions, which will monitor the application of the related disciplinary sanction.

6.2 Measures against managers

Compliance by ITS CONTROLLI TECNICI managers with the provisions contained in the Model and the obligation that they enforce the provisions of the same Model is an essential element of the managerial employment relationship, constituting an example for all those who report hierarchically to them.
Any infractions will be investigated and the consequent disciplinary proceedings initiated, in accordance with the provisions for managers in the CCNL applied and in company procedures.

In the event of violation by managers of the provisions of the Model or adoption, in the performance of activities included in areas at risk of crime, of conduct that does not comply with the provisions of the same Model, or in the event that the manager allows employees subordinate to him hierarchically to adopt behaviors that do not comply with the Model and / or in violation of it, the most appropriate sanctions will be applied to the managers in accordance with the nature of the management relationship as also resulting from current legislation, from the CCNL Executives of Industrial Companies and from any agreements concerning the managers.

6.3 Measures against Directors

In the event of violation by the Directors of the Company of the internal procedures provided for by the Model or adoption, in the exercise of their powers, of measures that conflict with the provisions or principles referred to in the same Model, the SB will promptly inform the entire Board of Directors and the Board of Statutory Auditors, which will take the appropriate initiatives in accordance with current legislation.

6.4 Measures against Statutory Auditors

In the event of violation by the Statutory Auditors of the internal procedures envisaged by the Model or adoption, in the exercise of their powers, of measures that conflict with the provisions or principles referred to in the same Model, the SB will promptly inform the entire Board of Statutory Auditors and the Board of Directors, which will propose to the Shareholders' Meeting the appropriate initiatives in accordance with current legislation..

6.5 Measures against consultants, external collaborators, suppliers and partners

Any violation by consultants, collaborators, suppliers, partners, etc., or by subjects operating in favor of such subjects, of the rules and guidelines referred to in the Model adopted by ITS CONTROLLI TECNICI applicable to them or the commission of predicate offenses is sanctioned in accordance with the provisions of the specific clauses included in the relevant contracts, which must be expressly accepted and which must allow the Company the right to terminate the contract, or alternatively, to request the fulfillment of the contract, subject to compensation for damage.

6.6 Whistleblowing measures

The Decree provides for a specific form of liability for those who, with willful misconduct or gross negligence, make reports about illegal or irregular conduct that is unfounded (v. *4.6 above*).

In accordance with what is recalled in Procedure PI10000-00-PR-0007 *Prescriptions for the management of reports of illegal or irregular conduct*" (so-called "whistleblowing"), any forms of abuse of the report, such as unfounded ones, carried out with willful misconduct or gross negligence, or manifestly opportunistic and / or carried out for the sole purpose of damaging the reported or other subjects, as well as any other hypothesis of improper use of the violation reporting system.

Any forms of liability in disciplinary proceedings will be based on the groundlessness of the report, the conduct reported, as well as the activity and expenses incurred by the Company for its management. In this case, depending on the role played by the whistleblower, the measures provided for in the previous points will apply.

Finally, sanctions are provided for those who violate the protection measures against the whistleblower.

7 UPDATING THE MODEL

The Model, in accordance with art. 6, paragraph 1, letter a) of Decree 231, is an "*act of emanation of the governing body*" and, as such, is approved by the Board of Directors.

Should changes and additions to the Model of a substantial nature become necessary, they must be referred to the Board of Directors for approval.

The updating activity is aimed at ensuring the adequacy and suitability of the Model, evaluated with respect to the preventive function of committing the offenses-assumption. The SB has the task of updating the Model, in accordance with the provisions contained therein.

SPECIAL PART

Structure of the Special Part

This Special Part refers to the activities that the Recipients (members of corporate bodies, employees, collaborators, consultants, suppliers, partners and in general all those who, for any reason, operate in the context of activities at risk of crime on behalf and in the interest of the Company), as already defined in the General Part, must put in place so that they adopt rules of conduct in accordance with the provisions of the Model to prevent commission. the offences referred to therein, as well as any unlawful conduct.

This Special Part is divided into the following Specific Protocols::

I - Protocol crimes against the Public Administration;
II - Corporate crimes protocol;
III - Protocol crime of corruption between private individuals;
IV - Protocol on crimes relating to health and safety at work;
V - Protocol on receiving stolen goods and, money laundering and non-cash payment instruments;
VI - Protocol computer crimes and unlawful processing of data;
VII - Protocol crimes of national and transnational organized crime;
VIII - Environmental Crimes Protocol;
IX - Protocol on offences relating to the employment of illegally staying third-country nationals;
X - Protocol on offences relating to racism and xenophobia;
XI – Tax crimes protocol;
XII – Smuggling Offences Protocol;
XIII - Other types of crime.

In particular, in this Special Part we proceeded to:

- detail the principles of conduct and the rules/procedures/practices that the Recipients are required to observe for the correct application of the Model;
- provide the SB, and the managers of the company departments that cooperate with it, with the tools to carry out the control, monitoring and verification activities envisaged.

The system in general

The Recipients in carrying out their activities must observe:

- the Italian and foreign legislation applicable;
- shareholder values and policies;
- the resolutions of the Administrative Body;
- the service provisions issued by the competent functions;
- the internal organizational procedures adopted by the Company;
- the principles and rules of the Code of Ethics;
- the rules contained in the Model and in the related implementation protocols.

In general, the Company's organizational system must comply with the requirements of formalization and clarity, segregation of functions and roles, in particular as regards the attribution of responsibilities, representation, definition of hierarchical lines and operational activities.

The general prohibitions indicated below apply to all Recipients of the Model, both directly (employees and members of corporate bodies) and by virtue of specific contractual clauses (consultants, suppliers, partners).

I. PROTOCOL OFFENCES AGAINST THE PUBLIC ADMINISTRATION

Crimes committed in relations with the Public Administration presuppose the establishment of relations with the Public Administration.

Public Administration (hereinafter also referred to as "*PA")* means, in a nutshell, any public or sometimes private body or entity that performs legislative, judicial or administrative functions, including through authoritative and / or certifying powers, in the public interest and of the community. By way of example and not exhaustive, they may fall within the definition of PA:

- State bodies and administrations with autonomous system (such as Ministries, Chamber and Senate, Tax Agencies, Independent Administrative Authorities, etc.);
- Local administrations (such as Regions, Provinces, Mountain Communities, Union of Municipalities, Chamber of Commerce, Industry, Crafts and Agriculture, etc.);
- Institutes and schools of all levels as well as educational institutions;
- Persons governed by private law exercising a public service or function;
- National Welfare and Assistance Institutions.

It should be noted that not all natural persons acting in the sphere and in relation to the aforementioned entities, listed purely by way of example, are subjects against whom (or by whom) the types of crimes in relations with the PA provided for by the Decree are perfected. In particular, the figures that assume relevance for this purpose are only those of "Public <u>Officials</u>" and "<u>Persons in charge of a Public Service</u>"[2].

Types of crime and related methods of commission

The types of crime (articles 24, 25 and 25 decies of Decree 231) potentially associated with areas of activity at risk and the related implementation methods are as follows:

<u>Corruption (articles 318, 319, 319 bis, 320 and 321 of the Italian Criminal Code)</u>

The main methods of carrying out the crime, also in competition with other company subjects, are given below by way of example and not exhaustive:

- dating/promising money, also in competition with others, to Public Officials or Third Parties who manage relationships and perform checks on behalf of Public Administrations. The money supply could be created through invoices relating to non-existent transactions or reimbursement of fictitious expenses or for an amount other than that of expenses actually incurred;
- donation/promise of money, also in competition with others, to Officials of the Guardia di Finanza or to other authorities in charge of carrying out checks at the Company on behalf of the Public Administrations. The money supply could be created through invoices relating to non-existent transactions or reimbursement of fictitious expenses or for an amount other than that of expenses actually incurred;

[2]Please note that pursuant to art. 357 c.p., "public *<u>officials</u> are those who exercise a legislative, <u>judicial</u> or <u>administrative</u> <u>public function</u>. For the same purposes, the administrative function governed* by rules of public law and *<u>authoritative acts</u>* is public, and characterized by the *formation and manifestation* of the will of the *<u>public administration</u>* or by *its performance by means of <u>authoritative</u> or <u>certifying</u>* powers *."*
Pursuant to art. 358 c.p. "those who, for whatever reason, provide a public service *are <u>in charge of a public service</u>. Public service must be understood as an activity regulated in the same forms as the public function, but characterized by the lack of the powers typical of the latter, and with the exclusion of the performance of simple <u>tasks</u>* of *<u>order</u> and the <u>provision of purely material work</u>."*

- donation/promise of money, also in competition with others, to Officials of Public Administrations / Public Bodies in charge of issuing licenses, certifications, authorizations or administrative concessions. The money supply could be created through invoices relating to non-existent transactions or reimbursement of fictitious expenses or for an amount other than that of expenses actually incurred;
- unjustified cancellation (total or partial) of a residual debt of the Body towards the Company or granting of a repayment plan at unjustifiably favorable financial conditions;
- recognition/promise of other utility to the official/public entity that can also be achieved in competition with others, for example through:
  - hiring in person, without the professional requirements or skills required for the role to be filled, linked to the official / public subject by ties of kinship, affinity, friendship or in any case on the latter's recommendation;
  - consultants in charge of managing the relationship with the above officials. The "economic availability" for the illicit donation could derive from a fee for the consultant higher than that corresponding to the service performed;
  - improper handling of contributions, donations, gifts, donations or other marketing expenses;
  - the stipulation of contracts / letters of assignment of collaboration with persons reported by the official / public entity at particularly advantageous conditions.

Corruption in judicial acts (art. 319-ter c.p.)

This crime could be committed through the giving / promise of money or other benefits by members of the Company in order to favor or damage a party in a civil, criminal or administrative process in which it is involved or for the sole purpose of damaging a competing company, or a company,.

Bribery (art. 317 c.p.)

This crime could be committed in all those cases in which the Public Official or the Public Service Officer forces the Chairman of the Board of Directors or other persons in charge of the Company to give or promise money or other benefits in relation to the performance of an act that in any case reverberates advantages in favor of the same..

Undue inducement to give or promise benefits (319-quarter of the Italian Criminal Code)

This crime could be committed in all those cases in which the Public Official or the Public Service Officer induces the Chairman of the Board of Directors or other persons in charge of the Company to give or promise money or other benefits so that they perform an act for the benefit of the same..

Incitement to corruption of Public Officials or Persons in charge of Public Services (art. 322 c.p.)

This crime could be committed in the event that money or other benefits are offered/promised, not accepted by the Public Official or by the Public Service Officer, so that they perform an act contrary or in accordance with their duties that brings an advantage to the Company.

Embezzlement, bribery, undue inducement giving or promising benefits, corruption and incitement to corruption of members of the organs of the European Communities and foreign States (Article 322 bis of the Criminal Code).

The first paragraph of the rule governing the offence in question provides for the applicability of the provisions relating to the offences indicated in cases where the persons involved are "Members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities, or officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of

Servants of the European Communities, persons seconded by Member States or by any public or private body within the European Communities, performing duties corresponding to those of officials or servants of the European Communities, members and attached to bodies set up on the basis of the Treaties establishing the European Communities". It also applies "to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service; to the judges, the Prosecutor, the Assistant Prosecutors, officials and servants of the International Criminal Court, persons seconded by States Parties to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or servants of the International Criminal Court, members and employees of bodies constituted on the basis of the Treaty establishing the International Criminal Court".

The crimes referred to in art. 319 quarter, 321 and 322 paragraphs 1 and 2 (cases of undue inducement to give or promise benefits, corruption and incitement to corruption) apply even if the money or other benefit is given, offered or promised to persons who exercise functions, activities corresponding to those of public officials and persons in charge of a public service within other foreign states or international public organizations, where the act is committed in order to procure for oneself or others an undue advantage in international economic transactions, or in order to obtain or maintain an economic and financial activity. Art. 322 bis, paragraph 2, c.p. then provides for a further requirement, that of the finalization of the crime to an undue advantage, one's own or others, in international economic transactions or in order to obtain (thereby excluding the illegality of conduct relating to operations that do not have an economic nature or those that have exclusively national importance) or to maintain an economic or financial activity.

Embezzlement to the detriment of the state (art. 316 bis of the Criminal Code)

The purpose pursued by the crime in question is to suppress fraud subsequent to the achievement of public services provided by the State or the European Community for a specific purpose and, therefore, bound as to the final destination. The public service must be substantiated in grants, contributions or loans, to be understood as non-repayable pecuniary attributions, or as negotiating acts that are characterized by the existence of a mitigated burden compared to that deriving from the application of ordinary market rules.

The hypothesis of crime referred to in art. 316 bis of the Italian Criminal Code differs from that provided for by art. 640 bis c.p. (aggravated fraud for the achievement of public grants) as it takes into consideration not the perceptual moment of disbursement, but only the executive phase.

Aggravated fraud for the achievement of public disbursements (art. 640 bis of the Italian Criminal Code)

The hypothesis of aggravated crime contemplated in Article 640 bis of the Criminal Code aims to sanction the phenomenon of abusive collection of funding or other public disbursements; The protected asset is therefore the total of public resources allocated to economic incentive objectives (contributions, loans, subsidized loans).

The conduct of those who unduly obtain public subsidies through the exposure of false data and news is punishable pursuant to art. 640 bis of the Criminal Code where the mere exposure of forgeries (Article 316 ter of the Criminal Code) is accompanied by a fraudulent activity that goes beyond the simple exposure of false data and results in a deception aimed at evading the control activity of the provider.

Computer fraud to the detriment of the state or other public body (Article 640 ter of the Criminal Code)

This offense assumes relevance under the Decree only if carried out to the detriment of the Public Administration. The offence in question has the same structure and, therefore, the same constituent elements as the crime of fraud, from which it differs only because the agent's fraudulent activity does not affect the taxable person, but rather the related computer system through its manipulation.

The crime of computer fraud is perfected, therefore, both when someone obtains (or causes to obtain) an unfair profit with damage to others through a computer or telematic system, and when the computer or telematic system is the object of the unjust profit obtained (or obtained) to the detriment of others.

By computer system we must mean the hardware and software, as well as the other elements that enrich the functionality and utilities of the system and that allow the activity of automatic data processing and the automatic processing of information. By telematic system we must mean the set of objects, connected to each other, which uses principles and technologies related to computers and telecommunications and which presupposes the user's access to databases stored on a central computer.

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

The crime of fraud, contemplated by Decreto 231 only in the aggravated hypothesis referred to in the second paragraph, n. 1) of art. 640 c.p., is configured when artifices or deceptions are put in place such as to mislead the State, or other Public Body and to procure the material author an unfair profit with damage to others. Artifices can be defined as an alteration or falsification of reality presented to the taxable person, while deception constitutes a subtle, simulated or even disguised action, carried out in order to convince someone to perform a certain act.

The crime of fraud is consumed with the realization of damage and unjust profit. The aggravated hypothesis referred to in the second paragraph, n. 1) is perfected if the State or other Public Body assumes the role of taxable person as recipient of the damage, it being indifferent whether the deceptive conduct falls on a person with public functions or on third parties with the power of disposal over public assets

This crime could be committed through the attestation of false declarations within the documentation sent to a Public Body to obtain contributions, loans, subsidized loans or other disbursements granted by the State, other Public Bodies or the European Communities.

Undue receipt of disbursements to the detriment of the State (art. 316-ter of the Criminal Code)

This crime, in principle, could be committed in all those cases in which, through the use or presentation of false statements or documents, certifying untrue things or through the omission of due information, the Company unduly obtains, for itself or for other Group companies, contributions, loans, subsidized loans or other disbursements of the same type, however denominated, granted and/or provided by the State, other Public Bodies or the European Union.

Induction not to make statements or to make false statements to the Judicial Authority (Article 377 bis of the Criminal Code).

The offence in question punishes anyone who, with violence or threats, or with an offer or promise of money or other benefit, induces the person called upon to make, before the judicial authority, statements that can be used in criminal proceedings not to make statements or to make false statements, when the latter has the right not to respond.

The crime could assume abstract relevance for the purposes of the application of Decree 231 with regard to the hypotheses in which a person who has the right not to make statements to the Judicial Authority is induced to reticence or to make false declarations in the interest or to the advantage of the Body (for example not to reveal information that could prejudice the Body in the context of the proceedings), in exchange for threats (dismissals, demotions) or promises (of money or career progression). The rule aims to protect the proper conduct of the procedural activity against any form of undue interference. The typical example of the crime is when violence, threat, offer or promise of money or other benefits induces a person not to make statements to the judicial authority or to make false statements..

Traffic of illicit influences (Article 346 bis of the Criminal Code)

This crime, apart from the cases of participation in the crimes referred to in articles 318, 319, 319-ter and in the crimes of corruption referred to in article 322-bis, could be committed in all those cases in which anyone adopts intermediary conduct carried out by third parties that interpose themselves between the private and the public official in a phase prior and functional to the achievement of future corruption agreements. Concretely, exploiting or boasting existing or alleged relationships with a public official or a person in charge of a public service or one of the other subjects referred to in Article 322-bis, unduly gives or promises, to himself or others, money or other utility, as the price of his illicit mediation towards a public official or a person in charge of a public service or one of the other subjects referred to in Article 322-bis, or to remunerate him in connection with the exercise of his duties or powers.

It is also punishable for someone to unlawfully give or promise money or any other economic benefit.

The penalties are increased if the individual who unlawfully gives or promises, to themselves or others, money or any other economic benefit holds the position of a public official, a person entrusted with a public service, or one of the roles outlined in Article 322-bis, or if the acts are committed in relation to the exercise of judicial activities or to reward the public official, the person entrusted with a public service, or any of the other individuals referred to in Article 322-bis in relation to the performance of an act contrary to their official duties or the omission or delay of an act in the course of their duties.

These are activities that relate two private subjects, one of which acts as an "illicit" intermediary to a public official or public service officer in exchange for an interest or advantage, obviously in favor of the Company.

Fraud in public supplies (Article 356 of the Criminal Code)

This crime could be committed in all those cases in which a company representative, in order to obtain, for example, cost savings, commits fraud in the fulfillment of the obligations related to the conduct of a contract with the Public Administration, not fulfilling his own performance or providing a different or lower quality service than provided for in the contract. According to consolidated jurisprudence, the supply contract referred to in art. 356 as a prerequisite for the crime, must not be understood as a specific type of contract, but, more generally, any contractual instrument intended to provide the P.A. with goods, works or services deemed necessary.

Peculato (Article 314 of the Criminal Code) and Peculato by profit from the error of others (Article 316 of the Criminal Code.)

This crime could be committed in all those cases in which a company representative - to favor the Company - instigates or concretely helps the public official, possibly taking advantage of the error of others, to appropriate (or to distract) utilities that do not belong to him even without a bestowal or promise of utility that would otherwise lead to the integration of facts of corruption.

Abuse of office (art. 323 c.p.)

This type of crime could occur in the case of an employee of an undertaking who, taking advantage of personal relations with the public official responsible for issuing certain permits and/or authorisations, contacts the latter inducing him to abuse the exercise of his power, in order to obtain a favourable measure in the interest of the undertaking, although aware that he is not entitled to it..

Risk areas of activity and instrumental processes

The areas of activity potentially at risk of committing the aforementioned crimes committed in relations against the Public Administration, as identified at the end of the analysis carried out, are the following:

a) management of institutional relations with subjects belonging to the P.A. ;
b) participation in tenders and negotiation/acquisition of contracts with Public Bodies through private negotiation, and in particular:
   - management of activities related to participation in tenders (selection of tenders and preparation of tender documentation);
   - management of relations with the subjects belonging to the Contracting Authorities;
   - Management of the tender award phase;
   - negotiation and acquisition of contracts through private negotiation with subjects belonging to the P.A.;
   - management of relations with A.T.I./R.T.I.

c) management of orders with subjects belonging to the Public Administration, and in particular:
   - management of relations with the Public Administration;
   - management of activities subsequent to the award of the tender (preparation of the required documentation and stipulation of the relative contract);
   - operational management of the activities envisaged by the contract in charge;
   - ordinary management of the order (approval of the general and detailed planning, coordination of activities related to the design, procurement of materials, construction and start-up of the order, management of resources used for the order);
   - preparation of the quality plan of the order;
   - Examination, approval and formalization of variants;
   - management of supplies related to the order;
   - definitionof professional tasks to be entrusted to external consultants and engineering companies;
   - definition and management of the order budget;
   - management of activities related to the closing phase of the order;
d) management of relations with public officials for regulatory compliance and management of related inspections, and in particular:
   - management of relations with public officials in relation to regulatory compliance (e.g. obligations related to Legislative Decree 81/2008, Regulation (EU) 2016/679 and other applicable provisions on privacy) and related audits;
   - management of relations with public officials in relation to regulatory obligations in fiscal, administrative and accounting matters (e.g. relations with the Chamber of Commerce, tax offices, Guardia di Finanza, Supervisory Authorities) and related inspections;
   - management of relations with public officials in relation to issues relating to the management of human resources employment relationships (e.g. relations with social security and welfare institutions, Labour Inspectorate)
e) management of the Company's litigation.

In relation to the aforementioned areas of activity at risk of committing crimes in the context of relations with the Public Administration, the following Sensitive Processes instrumental to the commission of the crimes themselves have been identified.:

- ➢ Recruitment, recruitment and management of personnel
- ➢ Management of gifts, expenses and related reimbursements
- ➢ Consulting management

- Agent Management
- Supplier selection and procurement management
- Management of cash and financial flows.

General principles of conduct

It is forbidden to engage, collaborate or give cause for the realization of behaviors such that, taken individually or collectively, directly or indirectly integrate, the aforementioned types of offense provided for by Articles. 24 and 25 of Decree 231. It is also forbidden to engage in conduct in violation of the corporate principles and procedures set out in this Special Part.

In the context of the aforementioned conduct, and in line with the principles contained in the Code of Ethics of ITS CONTROLLI TECNICI , it is forbidden in particular to:

- make cash donations to Italian or foreign public officials;
- offer or receive gifts and other benefits (including hospitality and entertainment) outside of what is provided for by company procedure (i.e. any form of gift or other utility offered or received exceeding normal business or courtesy practices, or otherwise aimed at acquiring preferential treatment in the conduct of any business activity). The gifts and other benefits allowed are always characterized by the smallness of their value and must always be justified by commercial or business activities or aimed at promoting the *Company's brand image* . Gifts and other benefits offered or received - except for those of modest value - must be recorded and documented in an appropriate manner, in compliance with company procedure, to allow checks also by the SB. Gifts and other benefits must be transparent, proportionate, reasonable and made in good faith.
  Gifts and other benefits that are illegal or prohibited by any counterparties or in favor of subjects participating in a tender or negotiation managed by ITS CONTROLLI TECNICI or in which the same participates are always prohibited..
- grant advantages of any kind (e.g. promises of employment or business opportunities) in favor of representatives of the Public Administration or their family members, Italian or foreign, in order to influence the independence of judgment or induce to ensure any advantage for the Company;
- make services or payments in favor of collaborators, suppliers, consultants, or other third parties operating on behalf of the Company that do not find adequate justification in the context of the contractual relationship established with them;
- recognize compensation in favor of collaborators, suppliers, consultants, or other third parties who work on behalf of the Company who do not find adequate justification in relation to the type of assignment to be carried out and the practices in force in the local area;
- provide or promise to release confidential information and/or documents;
- exhibit false or altered documents and data also in order to obtain exemptions, benefits or any other type of public funding;
- engage in misleading conduct that could lead the Public Administration into an error of technical-economic evaluation of the documentation presented;
- allocate contributions, grants, public funding for purposes other than those for which they were obtained.

Specific procedures

The Company, in carrying out the activities identified above of a significant commercial nature (e.g. participation in tenders, negotiation of private negotiations), must follow procedures that guarantee the traceability and transparency of the choices made, keeping all supporting documentation available to the SB.

In order to comply with the principles and observance of the prohibitions set out above, the Recipients of the Model must comply with the following procedures, as well as the rules and general principles contained in the General Part, both in Italy and abroad..

1. All subjects who have relations with the P.A. on behalf of the Company must be endowed with powers and must act in compliance with the provisions contained in the Code of Ethics, in the company procedures and policies. The phases of the decision-making and authorization process within the Company must always be adequately documented, traceable and, consequently, reproducible. In particular, during the following phases:
   - participation in tenders and negotiation/acquisition of contracts with public bodies through private negotiation,
   - operational management of orders with subjects belonging to the Public Administration;
   - management of activities related to the closing phase of contracts with subjects belonging to the Public Administration.
2. Relations and obligations with the PublicAdministration must be carried out with the utmost transparency, diligence and professionalism in order to provide clear, accurate, truthful and complete information.
3. Relations with the Public Administration, as well as commercial relationships, must be adequately documented.
4. Thesearch and selection of personnel must be carried out on the basis of the specific needs of the Company, according to transparent, objective and impartial criteria in order to avoid favoritism and conflicts of interest, in compliance with the principles contained in the Code of Ethics and in internal procedures.
5. Any criticality, irregularity, anomaly or conflict of interest that may arise in the context of relations with the P.A., must also be promptly communicated to the SB.
6. The contracts stipulated by ITS CONTROLLI TECNICI with third parties (collaborators, consultants, suppliers, agents) who have relations with the P.A. must be defined in writing; they must contain standard clauses, defined with legal assistance, aimed at compliance with the provisions of Decree 231 and which expressly regulate the consequences of the violation by them of the same provisions (eg express termination clause, penalties); they must expressly specify any proxies to deal. These third parties must also issue a specific declaration certifying

   - to be aware of the provisions of Decree 231 and its implications for the Company;
   - that they have never been convicted and are not currently accused or investigated in criminal proceedings relating to predicate offences;
   - to refrain from carrying out activities that may constitute any of the predicate offenses or that in any case are in contrast with the same.
7. Cash payment transactions are normally prohibited, except in cases fully documented and for amounts not exceeding the limits allowed by current legislation and in any case not towards members of the P.A..
8. Third parties must be chosen in a transparent manner that allows the traceability of the choices made in the allocation of positions, following adequate due diligence, based on a structured risk management approach.
9. Staff incentives must be granted on the basis of periodic preliminary planning formally approved by the responsible function.
10. Expense reimbursements must be supported by appropriate documentation (e.g. invoices, expense lists) and must be duly authorized before payment. Payment must be correctly recorded in the company's accounting.

11. The phases of request, release and management of public funding must always be adequately documented, traceable and, consequently, reproducible, and adequately accounted for.
12. In the case of obtaining public funds, the principle of segregation of tasks and controls must always be guaranteed, so as to ensure that the related phases of request, management and accounting are managed by different subjects within the organization.
13. All information provided under public procedures for obtaining grants, funding, subsidies or any other type of public funding must be correct, truthful and complete.
14. Audits in relation to regulatory obligations must be attended by the subjects expressly delegated to do so. Minutes drawn up by public authorities must be kept by the competent function. Any critical issues highlighted during these inspections must also be promptly communicated to the SB.

Involved Corporate Bodies and Functions

- President
- CEO (Chief Executive Officer)
- Tender Office Manager
- Technical Directors and Managers
- Coordinator of the "Verification of Underground LPG Tanks – D.D. 17.01.2005" Service

Reference Documents

- Code of Ethics
- Conflict of Interest Policy
- PROCEDURE - Management of Offers and Contracts
- PROCEDURE - Planning and Control of the Project
- PROCEDURE - Execution of Technical Control/Inspection Projects
- PROCEDURE – Quality Audits and Inspector/Inspection Monitoring
- Information Flows vs. ODV
- Whistleblowing Procedures

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model on the prevention of crimes against the Public Administration are as follows:
- verifies compliance with the principles of conduct and procedures to oversee the activities towards the P.A.;
- examines any reports of alleged violations of the Model and carries out the investigations deemed necessary or appropriate in relation to the reports received;
- monitoring the effectiveness of the safeguards and proposal of any changes / additions;
- verification of compliance with the principle of traceability;
- periodic verification of the current delegation system.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

II. CORPORATE CRIMES PROTOCOL

Types of crime and related methods of commission

The types of crime (art. 25-ter of Decree 231) potentially associated with areas of activity at risk and the related implementation methods are as follows:

False corporate communications (articles 2621, 2621 bis of the Italian Civil Code)

The main methods of carrying out the crime, also in competition with other company subjects, are given below by way of example and not exhaustive:

- modification of accounting data in order to provide a false representation of the assets, financial position and financial position through the inclusion of non-existent balance sheet items or values different from the real ones;
- concealment of company resources in liquid funds or hidden reserves, in order to allow *management* to manage these resources beyond any control (for example by setting up a slush fund aimed at bribing public officials);
- Overestimation or undervaluation of budgetary items.

Falsehoods in the reports or communications of the independent auditors (art. 174-bis TUF)

Such an offence could be committed in all those cases in which the directors of the audit, in reports or other communications, with knowledge of the falsehood and with the intention of deceiving the recipients of the communications, certify the false or conceal information concerning the economic, patrimonial or financial situation of the Company, entity or subject to audit, in order to mislead the addressees of the same.

Prevented control (2625 c.c.)

The main methods of carrying out the crime, also in competition with other company subjects, are given below by way of example and not exhaustive:

- concealment of information requested by Members, including by transmitting information to them that does not correspond to the truth;
- concealment of corporate and administrative-accounting documentation through artifices capable of preventing or hindering control by Statutory Auditors or other corporate bodies;
- alteration of Company Books, information and corporate and administrative-accounting documentation through artifices suitable to prevent or hinder the control of Auditors or other corporate bodies.

Undue restitution of contributions (art. 2626 c.c.)

This crime could be committed if, except in cases of legitimate reduction of the share capital, the directors return, even simulatedly, the contributions to the Shareholders or release themselves from the obligation to perform them.

Illegal distribution of profits and reserves (art. 2627 c.c.)

Sucha recourse could be committed in the case of:

- allocation by the directors of profits or advances on profits not actually achieved or allocated by law to reserves, or in the case of distributions of reserves, even if not consisting of profits, which cannot be distributed by law;
- restitution by the directors, even simulatedly, and outside the cases of legitimate reduction of the share capital of the contributions to the Shareholders or release from the obligation to execute them;

- formulation of proposals to the Board of Directors on the allocation of net income for the year allocated to reserves, also in competition with other parties;
- Altered representation of distributable profits and reserves in the financial statements.

Illicit transactions on shares or shares or of the parent company (Article 2628 of the Italian Civil Code)

This crime could be committed if the directors of the company, outside the cases permitted *by* law, purchase or subscribe shares or shares, including of the parent company, thus causing an injury to the integrity of the share capital or reserves not distributable by law.

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

Such an offence could be committed in the case of:

- operations to reduce the share capital in order to cause prejudice to the Company's creditors;
- exposure of data likely to affect the rights of corporate creditors in the event of mergers / demergers or capital reductions, also in conjunction with other parties;
- adoption of procedures in connection with mergers, divisions, capital reductions and other extraordinary transactions that infringe the rights provided for by law in favour of the social creditors in relation to such transactions.

Failure to communicate conflict of interest (Article 2629-bis of the Italian Civil Code)

This crime, in principle, could be committed in all those cases in which a director of the Company violates the provisions of art. 2391 c.c. and, from the aforementioned violation, results in damage to the Company or third parties.

Fictitious formation of share capital (art. 2632 c.c.)

Such anoffence could be committed through the conduct of top management, through a fictitious increase in share capital through an allocation of shares or shares in excess of the amount of the capital itself. Furthermore, the offence could also be committed, in principle, through an overvaluation of the contributions of goods in kind and/or claims.

Undue distribution of corporate assets by liquidators (art. 2633 c.c.)

Persons active in the crime can only be liquidators who proceed to the distribution of corporate assets among the shareholders before the payment of the social creditors or the setting aside of the sums necessary to satisfy them. This distribution of company assets in the absence of precautions must cause damage to creditors (consummatory moment of the crime). Also in this case there is a cause of extinction of the crime in the hypothesis of compensation for damage to creditors before the trial.

Illicit influence on the shareholders' meeting (art. 2636 c.c.)

Such an offence could, in principle, be committed in the event of:

- simulation or fraudulent preparation of projects, prospectuses and documentation to be submitted to the approval of the shareholders' meeting, in competition with others;
- execution of acts (simulated or fraudulent) such as to converge the majority of the shareholders' meeting towards pre-established theses (e.g. donations of money to shareholders).

Rigging (art. 2637 c.c.)

This offence could be committed in the event of the dissemination of false news, the implementation of simulated transactions or other artifices that are actually capable of causing a significant alteration in the price of unlisted financial instruments or for which a request for admission to trading on a regulated market has not been submitted..

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

This crime could be committed through the conduct of the Company's appointees who, called upon to exhibit the documentsrequired by a Public Supervisory Authority, expose material facts that do not correspond to the truth on the balance sheet of the same or conceal, in whole or in part, facts or documents that they should have communicated or, again, knowingly hinder the functions that the Authority itself is called to perform.

With regard to the crime of corruption betweenprivate individuals, reference should be made to the following *"Protocol on corruption between private individuals*" (Protocol III).

Risk areas of activity and instrumental processes

The areas of activity potentially at risk of committing the aforementioned corporate crimes, as identified at the end of the analysis carried out, are the following:

a) management of general accounting, preparation of financial statements and other corporate obligations, and in particular by way of example:
   - management of the administrative, fiscal and accounting activities of ITS CONTROLLI TECNICI;
   - activities related to the interpretation and correct application of the rules;
   - preparation of the financial budget;
   - Credit system relationship management;
   - Management of the general ledger system;
   - administrative and accounting management of customers and suppliers;
   - Preparation of the financial statements;
   - Keeping of accounting records and tax documentation;
   - bookkeeping;
   - management of relations with the Board of Statutory Auditors and the Independent Auditors;
   - Activities related to performance auditing;
   - management of relations with the Holding Company;
   - Cash flow management;
   - Treasury Management;
   - debt collection management;
   - management of relations with the Supervisory Authority.

In relation to the aforementioned areas of activity at risk of committing corporate crimes, the following sensitive processes instrumental to the commission of the crimes themselves have been identified.:

- Recruitment, recruitment and management of personnel
- Management of gifts, expenses and related reimbursements
- Consulting management
- Agent Management;
- Supplier selection and procurement management
- Management of cash and financial flows.

General principles of conduct

In carrying out operations relating to social management, in addition to what is indicated in the Model and in particular in this Special Part, the members of the corporate bodies of ITS CONTROLLI TECNICI and its employees and consultants, the Board of Statutory Auditors and all the subjects involved, as part of the activities carried out, must know and respect:

- *ITS CONTROLLI TECNICI Corporate Governance* principles;
- the Code of Ethics;
- company procedures and guidelines, documentation and provisions concerning the corporate organizational structure and the management control system;
- the provisions concerning the administrative, accounting and financial and reporting system of the Company;
- the Italian and foreign legislation applicable;
- national and international accounting standards;
- laws, rules and regulations issued by the Public Supervisory Authorities.

In particular, the subjects indicated above are obliged to:

- behave correctly, transparently and collaboratively, in compliance with the law and 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 truthful, clear and correct information on the economic, equity and financial situation of ITS CONTROLLI TECNICI;
- strictly observe all the rules laid down by law to protect the integrity and effectiveness of the share capital, in order not to damage the guarantees of creditors, shareholders and third parties in general;
- behave correctly and truthfully with the press and information;
- ensure the regular functioning of the Company and the corporate bodies, guaranteeing and facilitating any form of control over the social management required by law as well as the free and correct formation of the will of the Shareholders;
- promptly carry out all the communications required by law and regulations to the Public Supervisory Authorities with correctness and good faith, not obstructing the exercise of the supervisory functions undertaken by them;
- fulfill the obligations of their office, office and task, in strict compliance with the applicable laws.

It is forbidden to engage, collaborate or give cause to the realization of behaviors that, taken individually or collectively, directly or indirectly integrate the types of crime provided for in Article 25-ter of Decree 231. It is also forbidden to engage in conduct in violation of the principles and company procedures provided for in this Special Part..

In the context of the aforementioned conduct, and in line with the principles contained in the Code of Ethics of ITS CONTROLLI TECNICI, it is forbidden in particular to:

- represent or transmit for the preparation and representation in financial statements, reports and prospectuses or other corporate communications, false, incorrect or, in any case, untrue data on the economic, equity and financial situation of the Company;
- omit data and information required by law on the economic, equity and financial situation of the Company;
- return contributions to shareholders or release them from the obligation to perform them, except in cases of legitimate reduction of share capital;
- allocate profits or payments on account of profits not actually achieved or allocated by law to legally non-distributable reserves;
- purchase or subscribe for shares of the Company or subsidiaries outside the cases provided for by law, with damage to the integrity of the share capital;
- carry out reductions in share capital, mergers, or demergers, in violation of the provisions of the law protecting creditors, causing them damage;
- proceed with the formation or fictitious increase of the share capital, allocating shares for a value lower than the nominal value at the time of the capital increase;

- engage in conduct that prevents or hinders the performance of control and auditing activities by the Board of Statutory Auditors or the Independent Auditors;
- fail to carry out the periodic reports required by applicable legislation to the Public Supervisory Authorities, as well as omit the transmission of data and documents required by law and/or specifically requested by the aforementioned Authority;
- expose in the aforementioned communications and transmissions facts that do not correspond to the truth, or conceal facts relating to the economic, patrimonial or financial conditions of the Company.

Specific procedures

In order to comply with the principles and observance of the above prohibitions, the following specific procedures must be respected.

1. The Financial Statements (Balance Sheet, Income Statement and Notes to the Financial Statements), the Cash Flow Statement, the Report on the Operations of the Board of Directors must be prepared in accordance with current legislation, clearly and fairly represent the financial position and the economic result for the year. The transmission of data and information must take place through a system that allows the traceability of the individual phases and the authors of the same; those who provide data and information relevant to the preparation of the Financial Statements are required to declare in writing the completeness and truthfulness of the data. Before its approval, the draft Financial Statements must be promptly made available to all members of the Board of Directors and must be examined by the Board of Statutory Auditors; the Supervisory Body may also participate in this meeting..
2. Accounting is kept in accordance with applicable regulations; The items andcommitments must be correctly entered in the books; the valuation parameters of the items must be clearly expressed and accompanied by any additional valuation appropriate to ensure the veracity of the budget documents. Financial data and accounting records shall reflect the transactions carried out. The procedures relating to accounting controls ensure the veracity of the data and the independence of the controls.
3. Invoices and other accounting documents relating to the transactions carried out must be supported by appropriate documentation, as well as carefully recorded and audited in accordance with laws and regulations, applicable accounting principles and internal procedures.
4. All transactions on the share capital of ITS CONTROLLI TECNICI, as well as the incorporation of companies and the purchase and sale of shareholdings, mergers and demergers must be carried out in compliance with the rules of *Corporate Governance,* company procedures and applicable regulations.
5. Intra-group relationships must take place in compliance with the provisions of law and regulations; intra-group invoicing and payment activities must be carried out in compliance with the Italian Civil Code, accounting principles and in accordance with the procedures of this Model with particular, but not exclusive, reference to accounting procedures and the management of cash flows. These relationships are adequately contracted and the related fees are based on reasonable criteria comparable with those of the market.
6. With reference to the payment of suppliers, the most used payment instrument is bank transfer. All payments must be authorized by the Administrative Manager.
7. Communications to the Public Supervisory Authorities must take place in compliance with the provisions of law and regulations, as well as company procedures and policies. Only the subjects expressly delegated to do so must participate in the inspections carried out by the aforementioned Public Supervisory Authorities. The minutes drawn up by these authorities must be kept by the competent function. Any critical issues highlighted during these inspections must also be promptly communicated to the Supervisory Body.
8. The authorization levels, delegations and powers of attorney must guarantee the attribution of responsibilities, the segregation of activities between those who authorize, those who perform, those who account, and those who control the operations carried out..

9. Periodic meetings are scheduled between the Supervisory Body and the Board of Statutory Auditors in order to verify compliance with corporate and *corporate* governance regulations, as well as compliance with the consequent conduct by directors, management and employees.
10. The following training programs are planned:
   - basic training forall those responsible for the functions involved in the preparation of the financial statements and related documents, on the main notions on the budget and on economic, patrimonial and financial communications.
   - periodic training-information of directors, management and employees on *Corporate Governance* rules and corporate crimes.

Any violation, omission, inaccuracy, falsification relating to accounting and supporting documentation must be promptly communicated to the Supervisory Body.

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model on the prevention of corporate crimes are specified below.

With reference to the financial statements, reports and other corporate communications required by law, due to the fact that the financial statements are audited by an independent auditors, which certifies it, the SB carries out the following activities:
- carry out periodic checks on the effectiveness and compliance with internal procedures relating to accounting management, preparation of financial statements and other related administrative activities;
- verification of consultancy and professional assignments conferred;
- verification of activities related to the selection, recruitment and management of personnel;
- verification of the independence of the Independent Auditors appointed to the final certification;
- carries out periodic checks on communications to the Public Supervisory Authorities;
- regularly assess the effectiveness of procedures to prevent the commission of corporate crimes;
- examines any reports of alleged violations of the Model and carries out the investigations deemed necessary or appropriate in relation to the reports received.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

III. PROTOCOL CRIME OF CORRUPTION BETWEEN PRIVATE INDIVIDUALS

Types of crime and related methods of commission

The type of crime (Article 25-ter of the Decree) potentially associated with areas of activity at risk and the related implementation methods are as follows:

Corruption between private individuals (art. 2635 c.c.) and incitement to corruption between private individuals (art. 2635 bis of the Italian Civil Code)

The crime in epigraph (art. 2365 c.c.) has been reformed by d.lgs. 38/2017. Compared to the previous wording:

- The list of so-called "intranei" subjects has been expanded, including also those who carry out work through the exercise of managerial functions within the company or private entities;
- the applicability of the rule has also been extended to private non-corporate entities (such as, for example, non-profit organizations);
- References to solicitation or offer of utilities have been inserted as conduct through which the corrupt agreement can be reached;
- The punishability has also been extended to cases of commission of the crime by third party;
- It is no longer necessary, for the purposes of criminalising the offence, that harm to society has been caused.

It was then introduced the art. 2635-bis of the Italian Civil Code relating to the new crime of incitement to corruption between private individuals. This new criminal offense sanctions: (i) on the one hand, anyone who offers or promises, unsuccessfully, money or other benefits to the intraneo subject to perform or omit an act in violation of the obligations inherent in his office or the obligations of loyalty; (ii) on the other hand, the intraneo who solicits for themselves or for others, unsuccessfully, even through an intermediary, a promise or donation of money or other utility, to perform or to omit an act in violation of the obligations inherent in their office or the obligations of loyalty. Finally, art. 6 of Legislative Decree. 38/2017 has tightened the sanctioning regime in case of administrative liability of the entity referred to in art. 25-ter of Decree 231 for the aforementioned crimes of corruption and active incitement committed by subjects within the entity itself.

Such a crime, in principle, could be committed in the event of the giving/promise of money or other benefits by anyone (e.g. supplier or even an internal person within the Company) to directors, statutory auditors or persons subject to their supervision, for themselves or others, in order to perform/omit acts, from which a damage to the Company arises, in violation of the obligations inherent to their office (eg obligations in environmental matters, safety at work, tax, company instructions / procedures) or obligations of loyalty (art. 2105 c.c. for workers and art. 2392 c.c. for directors). For example, a company could run the CEO of a private company in order to conclude the sale at off-market prices, or obtain more favorable sales conditions, or obtain the purchase of certain goods / services not necessary in whole or in part to the buyer, with consequent damage to the latter.

Risk areas of activity and instrumental processes

The areas of activity potentially at risk of committing the aforementioned corporate crimes, as identified at the end of the analysis carried out, are the following:
a) management of ITS CONTROLLI TECNICI commercial activities related to the provision of activities and in particular by way of example:

- Negotiation management;
- Definition of the offer and signing of the relevant contract with the customer;

- operational management of the order and the customer;
- accounting for revenues and receipts;
- management of related processes in order to find the sums of money necessary for the execution of the corrupt act against suppliers;

b) participation in gare convened by private parties;
c) Provision of the passive cycle (management of acquisitions, assignment of tasks, etc.);
d) management of relations with certification bodies.

Corruption between private individuals is also abstractly configurable within the risk areas identified in the "" (Protocol II). Reference is therefore made to the specific rules and procedures listed therein..

In relation to the above area of activities at risk of committing the crime of corruption between private individuals, the following sensitive processes instrumental to the commission of the crimes themselves have been identified.:

- Recruitment, recruitment and management of personnel
- Management of gifts, expenses and related reimbursements
- Consulting management
- Agent Management;
- Supplier selection and procurement management
- Management of cash and financial flows.

General principles of conduct

The Recipients, in carrying out the activities within their competence, must comply with the laws and regulations in force, the principles and values contained in the Code of Ethics, the guidelines and internal operating procedures of ITS CONTROLLI TECNICI, as well as the rules of conduct contained in the Model and, in particular, in this protocol.

In particular, in accordance with the principles and values contained in the Code of Ethics, it is forbidden to:

- conclude the sale of products and services at off-market prices or, more generally, obtain unjustified conditions of sale of greater favor;
- obtain the purchase of certain services not necessary in whole or in part to the buyer;
- engage in conduct that prevents or hinders the performance of control and audit activities;
- make tacit renewals, revision or undue updating of prices at the expiry of contracts;
- propose commercial opportunities that may benefit competitors' staff in a personal capacity or grant them other advantages of any kind to influence their independence of judgment or induce them to ensure any undue advantage to ITS CONTROLLI TECNICI;
- offer or receive gifts and other benefits (including hospitality and entertainment) outside of what is provided for by company procedure (i.e. any form of gift or other utility offered or received exceeding normal business or courtesy practices, or otherwise aimed at acquiring preferential treatment in the conduct of any business activity). The gifts and other benefits allowed are always characterized by the smallness of their value and must always be justified by commercial or business activities or aimed at promoting the Company's brand image. Gifts and other benefits offered or received - except for those of modest value - must be recorded and documented in an appropriate manner, in compliance with company procedure, to allow checks also by the SB. Gifts and other benefits must be transparent, proportionate, reasonable and made in good faith.

Gifts and other benefits that are illegal or prohibited by any counterparty or in favor of persons participating in a tender or negotiation managed by the Company or in which it participates are always prohibited.

It is forbidden to engage, collaborate or give cause to the realization of behaviors that, taken individually or collectively, directly or indirectly integrate the types of crime provided for in Article 25-ter of Decree 231. It is also forbidden to engage in conduct in violation of the principles and company procedures provided for in this Special Part.

All staff who have managerial and supervisory powers over employees must carefully follow the activities of their collaborators and immediately report to the SB any situations of irregularity or conflict of interest..

Specific procedures

In addition to the general rules and principles contained in the general part of the Model, the Recipients must comply with the following procedures.

1. The contracts stipulated by ITS CONTROLLI TECNICI with third parties (e.g. collaborators, consultants, etc.) must be defined in writing and contain a standard clause (so-called Clause 231) that requires compliance with the Model and Decree 231. The text of this clause must be defined jointly with the SB. These contracts must also contain, where possible, a specific declaration by third parties, who claim to be aware of the legislation contained in Decree 231 and to undertake to behave consistently with the transparency and legality pursued by ITS CONTROLLI TECNICI, or to behave in a manner that does not fall within the offenses provided for by Decree 231. and comply with the principles and rules contained in the Model. Finally, the possibility of terminating the contract in the event of violations of the Model and/or the rules provided for by Decree 231 must be envisaged.;
2. The phases of the decision-making and authorization process within the Company must always be adequately documented, traceable and, consequently, reproducible. In particular, during the following phases:
   – participation in tenders launched by private parties and / or negotiation / acquisition of contracts with private subjects through private negotiation;
   – operational management of orders acquired from private parties.
   – management of closing activities of contracts acquired by private parties.
3. The selection and recruitment of personnel must be carried out in compliance with the principles of transparency and equality, guaranteeing equal opportunities, in accordance with ITS CONTROLLI TECNICI guidelines and *policies*.
4. It is necessary:
   - carry out the necessary checks to ensure transparency in relations with clients and with all contractual counterparties.
   - ensure a segregation of functions and responsibilities and a clear division of tasks between the various functions within the organization of activities;
   - prepare adequate protocols and/or company procedures for the management of supplies and the selection of suppliers, the assignment of consultancy and other professional services, in line with the principles and values recognized by ITS CONTROLLI TECNICI in the Code of Ethics.
   - define advanced methodologies for the management of employee and collaborators incentives, as well as a system aimed at ensuring the traceability of the reasons that led the Company to choose or exclude a candidate.
   - identify general and transparent criteria for determining the maximum offer price for each individual service at the FAL and to manage any anomalies.

5. In the case of gifts, benefits or other benefits not of modest value, the recipient of such donations must promptly inform his manager and the SB. In this regard, with reference also to the gifts offered, the same principles established in the Protocol on crimes against the Public Administration apply..
6. Compliance with employees and collaborators is expected to be monitored in relation to the prevention of corruption between private individuals.

Any violation, omission, inaccuracy, falsification relating to accounting and supporting documentation must be promptly communicated to the Board of Directors, the Board of Statutory Auditors and the SB.

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model regarding the prevention of the crime of corruption between private individuals are specified below.

In particular, the SB carries out the following activities:
- carries out periodic checks on compliance with the principles of conduct and internal procedures and the active cycle and the supervision of the crime of corruption between private individuals indicated in the Protocol and evaluate their effectiveness in preventing the commission of the crimes considered therein;
- verifies the processes related to the passive cycle of ITS CONTROLLI TECNICI customers and commercial activities ;
- Check expenses, gifts, sponsorships and other donations;
- verifies the consultancy and professional assignments conferred, as well as the activities related to the selection, recruitment and management of personnel;
- monitors the effectiveness of existing control devices;
- examines any reports of alleged violations of the Model and carries out the investigations deemed necessary or appropriate in relation to the reports received;
- periodically checks the system of delegations and powers of attorney in force.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

IV. *PROTOCOL OFFENCES RELATING TO HEALTH AND SAFETY AT WORK*

Types of crime and related methods of commission

The types of crime (art. 25-septies) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

Manslaughter (art. 589 c.p.)

Such an offense, in principle, could be committed in the event that the Company, violating the rules relating to the prevention of accidents at work or relating to occupational hygiene and occupational diseases, causes the death of a person by negligence. By way of example, violations of the rules for the prevention of accidents may consist in avoiding:

- define the scope of application of security to the company's activities both in physical terms (locations, etc.) and personnel (employees, collaborators, public);
- identify suitable technical criteria with which to define and compare risks;
- define the modalities, levels and possibilities of exposure of people to risks;
- identify an organizational structure in the field of health and safety, with particular attention to the specific figures operating in this field (eg. RSPP);
- highlight the prevention and protection measures taken (technical, organizational and procedural) to eliminate, reduce or manage risks;
- compare the exposure modalities identified with the defined criteria, taking into account the measures taken;
- adequately train and train the staff and involved during the activities.

The Company may also incur liability pursuant to d.lgs. 231/01 if it does not adopt suitable and reasonable measures to protect employees and collaborators also from threats to their safety not arising from the production cycle in the strict sense (eg risks of terrorist attacks, risks of kidnappings, sabotage, etc ..).

Serious or very serious culpable injuries (art. 590 c.p.)

Such an offense could be committed, in principle, in the event that the Company, violating the rules for the prevention of accidents at work or relating to occupational hygiene and occupational diseases, causes serious injuries by negligence (if, for example, the fact results in a disease that endangers the life of the injured person, or an illness or an inability to attend to ordinary occupations for a time exceeding forty days) or very serious (if the fact derives, for example, a disease certainly or probably incurable, or the loss of a sense, of a limb, or a mutilation that makes the limb useless) to a person. The crime could also occur in the event that the Company does not take the necessary measures to reasonably avoid incurring terrorist attacks, kidnappings and other events even not strictly connected with the company's production cycle.

Violations of the rules for the prevention of accidents are attributable to the same cases identified for manslaughter.

Risk areas of activity and instrumental processes

Such crimes committed with violation of the rules on the protection of health and safety at work can occur in all sectors of activity of ITS CONTROLLI TECNICI; therefore, it is not possible to exclude a priori any of these sectors.

ITS CONTROLLI TECNICI has prepared an Integrated Management System (Quality, Environment and Safety) - HSEQ, compliant with the requirements of the reference standards (UNI EN ISO 9001:20 15, UNI EN ISO 14001:20 15, UNI EN ISO 45001:2018). With regard to the Health and Safety Management System, it was carried out in compliance with the provisions contained in Legislative Decree 81/2008 (Consolidated Law on safety at work) to which ITS CONTROLLI TECNICI is subject and has been adapted to international standards UNI EN 45001: 2018.

This Model has been prepared and structured considering all the legal obligations as provided for by art. 30 of the aforementioned Legislative Decree 81/2008 and in particular relating to:

- compliance with the technical-structural standards of the law relating to equipment, plants, workplaces, chemical, physical and biological agents;
- risk assessment activities and preparation of consequent prevention and protection measures;
- activities of an organizational nature, such as emergencies, first aid, procurement management, regular safety meetings, consultations of workers' safety representatives;
- Health surveillance activities;
- Information and training activities for workers;
- supervisory activities with reference to compliance with procedures and work instructions in safety by workers;
- acquisition of documentation and certifications required by law;
- periodic checks on the application and effectiveness of the procedures adopted.

The area of activity potentially at risk of committing crimes committed with violation of the rules on the protection of health and safety at work, as identified at the end of the analysis carried out, appears to be the management of obligations in terms of health and safety at work, and in particular:

- Security System Management;
- definitions of the organization, roles, responsibilities and performance of activities related to the protection of health and safety in the workplace;
- identification and assessment of risks and preparation of the Risk Assessment Document;
- Planning of interventions;
- appointment of RSPP and Competent Doctor;
- assignment of tasks and carrying out of training and information and training activities;
- verification of the adequacy and suitability of systems and work equipment;
- relations with RSPP, RLS, Competent Doctor;
- relations with competent government and local authorities, including foreign ones, and diplomatic representations abroad;
- Relations with suppliers in the field of health and safety in the workplace;
- acquisition and conservation of documentation and certifications;
- Controls and monitoring.

With regard to risk factors, ITS CONTROLLI TECNICI, for the purposes and effects of Decree 231, has considered those already highlighted in the documentation adopted by the same in accordance with Legislative Decree 81/2008 which is intended to be fully implemented in this Protocol.

The Company's organization for security purposes is briefly described below.

ITS CONTROLLI TECNICI is a company whose main activity is to provide design, construction supervision and project management consultancy services in the infrastructure and complex construction sector as well as integrated management and global service services in the real estate sector.

Part of this activity is carried out at the operational headquarters in Via di Torrerossa 66 and part, such as inspections, controls, construction activities, etc., is carried out externally, at suppliers and customers of the same Company.

The management of the occupational safety and health service is structured in such a way as to fully control every workplace, internal and external.

The Company has identified the subjects responsible for health and safety pursuant to Legislative Decree 81/08, and in particular:

- Head of the Prevention and Protection Service (RSPP);
- Function Managers and Department Heads respectively classified as managers (art. 18 – Legislative Decree 81/08) and supervisors (art. 19 – Legislative Decree 81/08);
- Competent Doctor;
- Workers' Safety Representatives (RLS).

The management of emergencies is taken care of through the training of personnel in the context of the specific courses required by the legislation in force and updated according to the frequency required by the legislative dictates.

In accordance with Legislative Decree 81/2008, the Company has adopted the following documentation:

- Risk Assessment Document (pursuant to Legislative Decree 81/08 – Title I);
- Safety Operational Plan (pursuant to Legislative Decree 81/08 – Title IV);
- Risk Assessment Document for External Activities (pursuant to Legislative Decree 81/08 – Title I – art. 26), in addition to the Single Interference Risk Assessment Document (Coordination Report and DUVRI pursuant to Article 26 of Legislative Decree 81/08) drawn up by the client. The Company shall draw up the coordination report pursuant to Article 26, Legislative Decree 81/2008).
- Single Document for the Assessment of Interference Risks (Coordination Report and DUVRI pursuant to Article 26 of Legislative Decree 81/08) for contractors operating within the Company's premises.

Staff training is carried out as part of the specific courses required by the legislation in force and updated according to the frequency required by the legislative dictates. In particular, the Company provides and carries out training, information and training activities for its personnel..

General principles of conduct

The Company has implemented all the characteristic safety standards for the individual different production activities.

In the management of health and safety in the workplace, in addition to what is indicated in the Model and in particular in this Protocol, the members of the corporate bodies of ITS CONTROLLI TECNICI, employees, managers, the Employer, the Head of the prevention and protection service, the Function Managers and the Department Heads, in carrying out - also through suppliers and external consultants - the activities carried out must know and respect or However, as far as corporate bodies are concerned, make known and enforce:

- the legislation, the instructions of the authorities in charge of health and safety in the workplace;
- the principles of conduct contained in the Code of Ethics;
- company guidelines and internal procedures on health, hygiene and safety at work.

It is expressly forbidden to carry out, collaborate or give cause for the realization of behaviors that, taken individually or collectively, integrate, directly or indirectly, the types of crime provided for by art. 25 septies of Decree 231. It is also forbidden to engage in conduct in violation of the principles and company procedures provided for in this Special Part.

In the context of the aforementioned conduct, and in line with the principles contained in the Code of Ethics of ITS CONTROLLI TECNICI, it is forbidden in particular to:
- engage in imprudent, negligent or imperative conduct that may cause a safety hazard;
- omit or refuse the use of protective devices;
- omit or refuse to participate in education and training courses;
- perform or have performed work duties without having received adequate operating instructions or without having participated in training courses;
- fail to report their inability to perform their assigned job.

In particular, the subjects indicated above have the obligation to:
- take care of their own safety and health as well as that of the persons present at the workplace, in accordance with their training and the instructions and means received;
- acquire complete knowledge of the regulatory provisions on hygiene, health and safety at work, also through participation in courses set up by the Company, bearing in mind the specific tasks assigned;
- comply with the provisions received for the purposes of collective and individual protection;
- take all necessary measures for the health and safety of workers, as well as measures for the control of risk situations in the event of an emergency;
- periodically update prevention measures in relation to organizational and production changes that have an importance for health and safety at work, or in relation to the degree of evolution of the technique of prevention and protection;
- undergo the required health checks;
- appoint the managers and persons in charge required by current legislation, generally ensuring a safe, healthy and suitable work environment for carrying out the activity;
- assign work assignments in relation to the abilities and conditions of workers in relation to their health and safety;
- equip themselves with the necessary tools to prevent the conduct of individuals from determining the responsibility of the legal person;
- use properly machinery, equipment, work tools, dangerous substances and preparations, means of transport and other work equipment, as well as personal and collective safety and protective equipment, and immediately report to the employer any deficiencies therein or any other dangerous conditions of which it becomes aware, working directly, in cases of urgency, within the framework of its competence, to eliminate or reduce such deficiencies or dangers;
- identify and delimit the perimeter of the work areas affected by activities at risk of maintenance or new construction in order to prevent access to these areas by unauthorized parties;
- observe the safety rules issued by the Prevention and Protection Service in the drafting and execution of contracts;
- promptly comply with legal obligations or contribute to the fulfillment of all the obligations necessary to protect the safety and health of workers during the performance of work;
- verify the correct application of the obligations regarding tenders and site management;
- implement measures to protect and prevent risks at work affecting the work activity being contracted, as well as to coordinate protection and prevention interventions in order to eliminate risks due to interference between the work of the various companies involved in the execution of the overall work;
- allow access to areas exposed to serious and specific risks only to workers who have received adequate instructions and specific training in this regard.

Suppliers in any capacity and installers of systems, machines or other technical means, as well as designers of places / workplaces, must ensure, in relation to the nature of the good supplied or the service provided, compliance with the legislation on safety and protection of human health.

Specific procedures

The company system for managing safety and protecting occupational hygiene and workers' health is based on ensuring compliance with the legal obligations referred to in art. 30 of Legislative Decree 81/2008 referred to above.

In order to comply with the principles and observance of the prohibitions set out above, the Recipients of the Model must, as part of the corporate safety management system, scrupulously comply with the provisions described below, as well as with the rules and general principles contained in the General Part of the Model and in the previous paragraph, both in Italy and abroad.

1. The Employer fulfils all the obligations provided for by current legislation on accident prevention and verifies that the health and safety management system is consistent with the organizational structure of ITS CONTROLLI TECNICI
2. The safety documentation must be drawn up in accordance with current legislation and must clearly define the organizational and operational tasks of those responsible for health and safety, managers, supervisors, workers and employees as well as the related responsibilities.
3. The performance of the tasks assigned to the Head of the Prevention and Protection Service and the employees of this service, the Head of Safety Workers, the emergency service personnel, and the Competent Doctor must be documented.
4. The education and training of workers must ensure that all staff become aware of the aspects concerning health and safety at work, the importance of conforming their actions to the tools adopted by ITS CONTROLLI TECNICI and the consequences of any violations or non-compliant behavior. In particular, with regard to Decree 231, workers must be informed about the possible consequences for the Company. Workers must receive adequate training and training suitable for the role assigned and the tasks performed, as established in the Risk Assessment Document and in company procedures.
5. The obligations and duties of workers provided for in the company documentation to oversee safety are binding.
6. In order to prevent the commission of unlawful conduct, company functions will have to pay particular attention to:
   - recruitment of staff;
   - organization of work and workstation;
   - purchase of goods and services in the field of security;
   - maintenance of equipment, PCs and video terminals;
   - emergency management activities;
   - criteria and principles governing the security control system;
   - Management of non-conformities.

7. In the event of company changes, it is mandatory to update the level of risk in order to guarantee the effectiveness of the controls and the risk management system adopted by ITS CONTROLLI TECNICI.

All sectors of activity of ITS CONTROLLI TECNICI must be subject to controls and monitoring by the functions concerned.

It is mandatory to strictly comply with the safety management system and to carry out all the verification and control activities provided for in the company documents. Verification and control activities must, inter alia, ensure that risk prevention and protection measures are appropriate and effective.

Specific anti-terrorism and anti-sabotage procedures

With reference to security risks related to threats to workers' safety, attributable to factors external to the Company's organization, in light of the geopolitical and social situation of some territorial contexts in which ITS CONTROLLI TECNICI operates, further prevention protocols are adopted due to the risks identified from time to time. In particular, by way of example, the following preventive protocols may be adopted:

1. systematic analysis of threats not necessarily attributable to the production process present in the States in which the company is engaged;
2. adjustment, where necessary, and systematic updating of the Risk Assessment Document (DVR);
3. provision of adequate insurance coverage for employees on business trips or posted abroad.
4. assiduous monitoring of the information disseminated by the Crisis Unit of the Ministry of Foreign Affairs regarding the country in which it operates:
5. systematic information to employees and collaborators on existing risks;
6. establishment, where possible, of direct information channels with local authorities;
7. preparation of appropriate safety and protection measures on construction sites.
8. possible assignment of an escort to protect the company's staff and collaborators;
9. preparation of specific transport procedures;
10. presence of employees specialized in the security of transfers;
11. advance planning of movements.

The worker is required to comply with the instructions given by the Employer and, in particular, must never:

- move outside the context envisaged by the company;
- carry out activities outside protected areas.

Main activities of the SB

It should be noted at the outset that the extension of the application of Decree 231 to crimes relating to health and safety at work does not pose a problem of relations between the safety plan and that of the Model, as well as between the activities of the subjects responsible for controls on health and safety at work and the SB. The autonomy of these bodies' own functions does not allow us to identify an overlapping of control tasks: the various subjects responsible for monitoring carry out their tasks on different levels.

The SB, for the exercise of its functions, makes use of all the resources activated for the management of the related obligations (Employer, RSPP, RLS, Function Managers and department heads, Competent Doctor).

The SB supervises and verifies the suitability and sufficiency of the Model and the procedures designed to prevent crimes, as well as the risk assessments carried out, the risk prevention and protection measures adopted and the obligations implemented in accordance with current legislation.

To this end, the SB is guaranteed free access to all relevant company documentation and must receive a copy of the periodic reports on health and safety at work. The SB may also decide to intervene following reports received from anonymous or extra-corporate sources.

If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

V. PROTOCOL ON RECEIVING STOLEN GOODS, MONEY LAUNDERING AND NON-CASH PAYMENT INSTRUMENTS

Types of crime and related methods of commission

The types of crime (articlest. 25-octies and 25-octies.1), punishable even if committed in relation to the proceeds of culpable crimes and contraventions, potentially associated with the areas of activity at risk and the related implementation methods are as follows :

Receiving stolen goods (art. 648 c.p.)

Such an offence, in principle and outside the case of aiding and abetting the offence, could be committed in the event of:
- purchase and completion of any negotiation activity, for consideration or free of charge, the purpose of which is to make money, or in any case goods, deriving from criminal activities available to the Company;
- fulfillment, by the Company, of any negotiation activity, which has as consideration money, goods or other benefits of illicit origin;
- sale and / or intermediation in the activity of purchase and / or exchange of money or in any case goods deriving from the criminal activity;
- concealment or intermediation in the concealment of money or other goods deriving from the criminal activity, also with the aim of reselling them and / or transferring them at a later time.

Recycling (art. 648-bis c.p.)

Such an offence, in principle and outside the case of aiding and abetting the offence, could be committed in the event of:
- replacement of money or other benefits of illicit origin with other goods or utilities;
- transfer, for consideration or free of charge, of money or in any case goods deriving from non-culpable crimes;
- obstacle, concealment or carrying out operations aimed at concealing the illicit origin of money or other utility, in order to prevent the identification of their criminal origin;
- making cash payments arising from illegal activity at the interest and benefit of the Company;
- conclusion of contracts with Customers who make the purchase using money from illegal activity.

Use of money, goods or benefits of illicit origin (art. 648-ter c.p.)

Such an offence, in principle and outside the case of aiding and abetting the offence, could be committed in the event of:
1. use of resources in economic or financial activities with the aim of losing track of illicit origin and obtaining profit;
- investments/divestments in property, money or other benefits of criminal origin.

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

This offence, in principle, could be committed if the Company has committed or has contributed to committing a non-culpable crime and subsequently uses the proceeds in economic, financial, entrepreneurial or speculative activities, so as to concretely hinder the identification of their origin.

Improper use and falsification of credit and payment cards (art. 493-quarter c.p.)
This crime could be committed by a company representative - also for the benefit or in the interest of the Company - using improperly, not being the holder, credit or payment cards, or any other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services. Similarly, the offence could be committed by falsifying or altering credit or payment cards or any other similar document enabling the withdrawal of cash or the purchase of goods or the provision of services, or by possessing, assigning or acquiring. such cards or documents of illicit origin or otherwise falsified or altered, as well as payment orders produced with them.

Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (art. 493-quarter c.p.)
This offense could be committed by a company representative - also for the benefit or in the interest of the Company - who, in order to make use of it or to allow others to use it, produces, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or for himself or for other equipment, devices or computer programs that, for technical-constructive or design characteristics, are constructed primarily for the purpose of committing such offences, or are specifically adapted for the same purpose.

Computer fraud (art. 640-ter c.p.)
This crime could be committed by a company representative who procures an advantage for the Company by damaging third parties and altering in any way the functioning of a computer or telematic system, or intervening without right in any way on data, information or programs contained in a computer or telematic system or pertinent to it, n the hypothesis aggravated by the realization of a transfer of money, monetary value or virtual currency.

Finally, unless the act constitutes another administrative offence punished more seriously, certain financial penalties are applied to the entity in relation to the commission of any other crime against public faith, against property or which in any case offends the property provided for by the penal code, when it concerns payment instruments other than cash.

Risk areas of activity and instrumental processes

The areas of activity potentially at risk of committing the aforementioned crimes referred to in art. 25-octies of Decree 231, as identified at the end of the analysis carried out, are the following:
a) management of the Company's commercial activities, also relating to relations with third parties at risk of money laundering;
b) management of the Company's administrative/financial activities, also relating to relations with third parties at risk of money laundering and intra-group relationships.

In relation to the aforementioned activities at risk of committing the aforementioned crimes, the following sensitive processes instrumental to the commission of the crimes themselves have been identified. :

- Recruitment, recruitment and management of personnel
- Management of gifts, expenses and related reimbursements
- Consulting management
- Agent Management;
- Supplier selection and procurement management
- Management of cash and financial flows.

General principles of conduct

In relation to the business processes identified above, the Recipients must behave honestly and with integrity, in compliance with applicable laws and regulations, refraining from engaging in conduct in violation of the principles and values contained in the Code of Ethics of ITS CONTROLLI TECNICI.

In particular, in the context of the aforementioned processes, it is prohibited:

- acquire, obtain, convert or transfer money or property known to be of criminal origin or, more generally, carry out any operation aimed at concealing or concealing the illicit origin or helping anyone involved in this activity to escape the legal consequences of their actions;
- make cash payments, except those expressly authorized;
- reimburse expenses incurred by staff in the event of failure to submit expense reports;
- perform services (for example the transfer of goods) and / or payments to third parties (including Customers) that are not adequately justified in the context of the relationship established;
- request the opening of current accounts without the authorization of the responsible business units;
- make or accept payments to anonymous bank accounts or located in tax havens or "non-cooperative" countries.

In addition, reference should be made to what has already been identified in the context of the Protocols envisaged with reference to crimes in relations with the Public Administration and corporate crimes, reported in this Special Part, whose principles are considered suitable to prevent the crimes referred to in art. 25-octies of Decree 231 and therefore are applicable.

Specific procedures

Regarding the specific procedures to be adopted to prevent the commission of the crimes in question, ITS CONTROLLI TECNICI is committed to complying with the following:

1. Due diligence must be conducted before establishing business, commercial, and/or contractual relationships with third parties, based on specific criteria and risk indicators.
2. All commercial and financial transactions must be supported by adequate contractual documentation.
3. A constant monitoring of financial flows must be ensured, with particular attention to verifying the regularity of payments to/from third parties and intercompany payments/transactions.
4. Adequate controls and checks must be defined for extraordinary operations involving the payment of sums of money or the transfer of assets; this applies both at the establishment of the entity and during capital increases or the entry of new partners who contribute money or other assets to the entity.
5. In case of partner withdrawal from the social structure, it must be ensured that the company's assets are not disproportionately reduced relative to the elimination of the corresponding shareholding.
6. Strict controls must be foreseen for actions involving the company's assets in case of preventive seizure orders or for smuggling activities.
7. The regularity of payments must be verified, ensuring compliance with the cash payment limits and full alignment between the payees/ordering parties and the actual counterparts involved in the transactions.
8. Credit and payment cards must be used exclusively by legitimate cardholders.

9. The use or provision of equipment, devices, or software designed primarily for committing crimes related to non-cash payment instruments is strictly prohibited.
10. Traceability of all relevant operations and transactions, including those related to tax and accounting matters, must be ensured, with a copy of the related documentation preserved in compliance with applicable laws and regulations.
11. Contracts with third parties must be in writing and include standard clauses to prevent the commission of crimes.

Additionally, reference is made to the protocols already identified regarding crimes related to relations with public administration and corporate crimes, as outlined in this Special Section. These procedures are considered adequate to prevent the crimes referred to in Article 25-octies of Legislative Decree 231 and are therefore applicable.

- Involved Corporate Bodies and Functions
- President
- CEO (Chief Executive Officer)
- Tender Office Manager
- Administration and Personnel
- Information Technology Manager
- Reference Documents
- Code of Ethics
- Conflict of Interest Policy
- PROCEDURE - Management of Offers and Contracts
- PROCEDURE - Supplier Evaluation and Order Management
- Information Flows vs. ODV
- Whistleblowing Procedures

Main activities of the SB

The supervisory tasks of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model with regard to the crimes of money laundering, receiving stolen goods, use of money, goods or benefits of illicit origin and self-laundering are as follows:

- ensure that standardized instructions are issued and updated on the conduct to be followed in risk areas, as identified in this Special Part. These instructions must be written and stored on paper or computer;
- verify whether the minimum requirements possessed by the bidders to be able to undertake commercial relations with the Company are fixed/determined by the competent functions;
- verify the implementation, by the competent functions, of a correct procedure for verifying the correctness of payments with reference to the full coincidence between recipients / payers of payments and counterparties actually involved in the transaction;
- verify the existence of formal and substantial controls of company cash flows with reference to payments to third parties and intra-group payments/transactions;
- verify the existence of formal and substantive controls of company accounting operations;

- verify the adoption, by the competent functions, of correct methods of evaluation regarding the analysis of the economic adequacy of the investments made;
- verify the adoption, by the competent functions, of training programs for personnel considered exposed to the risk of money laundering.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

VI. PROTOCOL COMPUTER CRIMES AND UNLAWFUL PROCESSING OF DATA

Types of crime and related methods of commission

The types of crime (art. 24-bis) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

Unauthorized access to a computer or telematic system (art. 615 ter c.p.)

The asset protected by the rule in question must be identified in the confidentiality and inviolability of the data and programs contained in a computer system of others.

The crime is configured in the case of abusive introduction into a computer or telematic system protected by security measures. The present case therefore presupposes the existence of protections placed by the owner of the computer or telematic system aimed at limiting or regulating access to it. The preparation of such protection measures therefore operates as a criterion for selecting protection by limiting it to those data or programs stored in a computer whose owner has shown an interest in confidentiality. The concept of security measures may include all those protective measures, to which access to the data and programs contained in the system may be exceeded. For example, these can be access codes, alphabetic or numeric, to be typed on the keyboard, or stored on the magnetic strip of a card to be introduced into a special reader, as well as anthropometric data detectable by a special sensor.

The typical conduct consists, alternatively, in entering illegally into a protected system, or in remaining there against the express or tacit will of the holder of the ius excludendi.

Detention and abusive dissemination of access codes toIT or telematic topics (art. 615 quarter c.p.)

The case in question refers to a series of conducts prodromal to the possible realization of the crime of abusive access in a computer or telematic system, protected by security measures, and therefore, dangerous for the legal good protected by the rule governing this criminal hypothesis.

The incriminating rule in question prohibits the improper provision of keyword codes or other means suitable for accessing a computer or telematic system protected by security measures and from providing indications or instructions suitable for that purpose.

The conduct incriminated are two: the one aimed at acquiring the necessary means to access the computer system of others and the one aimed at procuring such means to others or in any case information on how to circumvent the protection barriers. Of the different ways in which it is possible to provide others with the means to gain undue access to a computer system, the standard mentions almost exhaustively the dissemination, communication and delivery. With reference, then, to the indications (or instructions) suitable for achieving abusive access, the legislator has used an extremely generic expression "provides", able to include all the methods of conduct previously considered. Contrary to what appears in the rubric, the mere possession of access codes (or similar tools) by those who are not authorized to use them is not punished.

Dissemination of equipment, devices or computer programs aimed at damaging or interrupting a computer or telematic system (art. 615 quinquies c.p.)

The incriminating case in question aims to protect the integrity and functionality of computer systems, repressing conduct aimed at encouraging the circulation of tools useful for the realization of the crimes of damage to information, data and computer programs and damage to computer systems.

Typical conduct consists of two different categories, consisting respectively of obtaining harmful tools (procuring, producing, reproducing, importing) and putting them into circulation (disseminating, communicating, delivering, making available to others).

The object of the conduct can be both hardware (equipment and devices) and software (computer programs) tools. The latter certainly include virus programs, which lead to the insertion into the computer of a particular set of instructions, capable not only of damaging in a short time the data and programs stored in the computer, but also of infecting the media that are subsequently inserted, transmitting to them its destructive capacity, as well as "worm" programs, whose peculiarity consists in the ability to reproduce incessantly within the memory of the computer in which they are inserted, thus causing the slowdown or stop of normal system functions, due to the progressive exhaustion of memory capacity. For the purposes of the configurability of the crime, specific intent is necessary, consisting in the intention to illegally damage systems or information or, alternatively, to facilitate the interruption or alteration of the operation.

Interception, impediment or unlawful interruption of computer or telematic communications (art. 617 quarter c.p.)

This criminal hypothesis arises in the case of fraudulent interception of communications relating to a computer or telematic system or between several systems, or in the case of impediment or interruption of the same. In particular, the conduct may alternatively consist in fraudulently intercepting, that is to say circumventing any protection systems of the transmission in progress or in any case in such a way as not to make the abusive intrusion, a computer or telematic communication perceptible or recognizable to third parties or to prevent or interrupt such communication.

The incriminating rule then provides for the punishability of disclosure, in whole or in part, by any means of information to the public, of the content of an intercepted communication, unless the fact constitutes a more serious crime..

Installation of equipment for intercepting, preventing or interrupting computer or telematic communications (Art. 617d)

The crime in question is configured in the hypothesis in which - outside the cases permitted by law - equipment is installed to intercept, prevent or interrupt communications relating to a computer or telematic system or between several systems. The incriminating case in question, therefore, aims to repress a conduct prodromal to that provided for by the incriminating rule analyzed above.

Damage to information, data and computer programs (Article 635 bis of the Italian Criminal Code) and the provision of information, data and computer programs used by the State or by other public bodies or in any case of public utility (art. 635 ter c.p.)

The crimes in question are characterized by the common element of the conduct of destruction, deterioration, cancellation, alteration or suppression and differ in relation to the material object (information, data, computer programs), having or not public importance as used by the State or other public body or in any case of public utility.

By data we mean those representations of information or concepts that, being intended for processing by a computer, are encoded in a form, (electronic, optical magnetic or similar) not visually perceptible. A computer program, on the other hand, is a set of data.

Information is also mentioned among the goods susceptible to computer damage: since information, an abstract entity in itself, is what the data express in coded form, this expression takes on meaning only insofar as it refers to information incorporated on a material, paper or other medium. In the case of computer assets without public value, as anticipated, the conduct must consist in the destruction, deterioration, cancellation, alteration or suppression of the same. If, on the other hand, it is data, programs or information used by the State or by another public body or in any case of public utility, for the purposes of punishability it will be sufficient to carry out suitable acts aimed at damage. In the event that the action has come to completion and the damage has actually occurred, in fact, the incriminating rule provides for an aggravation of penalty.

Damage to computer or telematic systems (art. 635 quarter of the Italian Criminal Code) and Damage to computer or telematic systems of public utility. (art. 635 quinquies c.p.)

These criminal figures integrate the protection of "computer assets" prepared by the previous rules by repressing damage that involves prejudice to the functioning of computer systems as a whole.

As for the methods of aggression of the goods in question, the rule provides for the damage, the destruction of the systems, or the hypothesis in which they are, in whole or in part, rendered useless and that in which their functioning is seriously hindered. Even in this case, in the case of public utility systems, for the purposes of punishability it will be sufficient to carry out suitable and direct acts for damage. In the event that the action has been completed and the damage has actually occurred, the incriminating rule provides for an aggravation of punishment.

Falsehood in a public or private electronic document having probative value (art. 491 bis c.p.)

The rule referred to in art. 491 bis of the Criminal Code referred to in the third paragraph of art. 24 bis of the Decree reduces the false computer to the rules on falsity in already existing acts, establishing the express equivalence of the electronic document to public documents and private deeds, to which each of those rules refers from time to time.

The concept of electronic document is to be found in Legislative Decree 82/05 (so-called Code of Civil Administration) which in Article 1 provides that "electronic document" must be understood as "the computerized representation of legally relevant acts, facts or data". Unlike the document traditionally understood, in the case of an electronic document it is independent of its incorporation into a material object, with the consequence of equating to traditional documents not only the data stored in a physical support (whether internal or external to a computer), but also those that are not recorded on any support. In order to be relevant under the incriminating rule in question, the electronic document must have evidentiary value.

Risk areas of activity and instrumental processes

The area of activity potentially at risk of committing the aforementioned computer crimes and unlawful processing of data, as identified at the end of the analysis carried out, appears to be the management of the Company's information systems and IT documents and in particular:

- management of IT infrastructure, network, website, e-mail and internet;
- management of users and authentication credentials for access to systems;
- management of security measures to protect IT and/or telematic systems;
- management of system maintenance and security activities;
- software license management;
- preparation of electronic documents.

In relazione alla suddetta area di attività a rischio di commissione dei Reati informatici e trattamento illecito di dati, sono stati individuati i seguenti Processi sensibili strumentali alla commissione dei reati stessi:

- ➢ Consulting management
- ➢ Supplier selection and procurement management
- ➢ Management of cash and financial flows.

General principles of conduct

The Company promotes respect:

- the principles contained in the Code of Ethics;
- the legislation on the protection of personal data (Regulation (EU) 2016/679 and Legislative Decree 196/2003, as last amended by Legislative Decree 101/2018);
- ownership and ownership of the information systems of others;
- of copyright law.

It is forbidden to engage, collaborate or give cause for the realization of behaviors that, taken individually or collectively, directly or indirectly integrate the types of crime provided for in Article 24-bis of Decree 231. It is also forbidden to engage in conduct in violation of the corporate principles and procedures set out in this Special Part.

In the context of the aforementioned conduct, and in line with the principles contained in the Code of Ethics of ITS CONTROLLI TECNICI, it is forbidden in particular to:

- acquire, copy and use, without authorization, or damage the Company's or third party software;
- make or distribute copies of software or documentation for your own or others' use;
- introduce and/or use in the Company software and devices from unauthorized sources, including those downloaded from the Internet or that do not require the purchase of licenses;
- use ITS CONTROLLI TECNICI's information system in such a way as to illegally intercept, interrupt or damage the Company's activity or the activities of third parties or in such a way as to violate the relevant rules or laws;
- alter electronic documents;
- download software from unauthorized or unreliable sources to company computers or devices or obtain, install or use, within the company, software obtained without purchasing the relevant license;
- change the parameters set on the computers and devices provided, unless they have been authorized;
- use resources (hardware and software) related to company information systems to intercept, interrupt or abuse the activity of third parties, violating applicable law;
- destroy, deteriorate, delete, alter or suppress information, data or computer programs of third parties or stored in the company's computer archives;
- access directories, folders, archives, data, confidential information without authorization;
- illegally use access codes to computer and telematic systems;
- carry out, on individual initiative, any type of modification or update of operating systems or application programs on corporate computers and devices, except those permitted by company policies or instructions or previously authorized;
- conduct for the purpose of unauthorized access to information systems of others for the purpose of (i) illegally acquiring information contained in such information systems; (ii) damage or destroy the data contained therein;
- improper or unauthorised use of digital signature tools, the use of which must be reserved for the holder to enable the signature holder to be traced;
- make unauthorized use of someone else's corporate credentials in violation of the security policies formulated by the Company;
- communicate to third parties or disclose their credentials to access company accounts in violation of the security policies formulated by the Company.

Specific procedures

In order to implement the principles and comply with the prohibitions set out above, the Recipients of the Model must comply with the following specific procedures

- operating instructions regarding the processing of personal data issued to persons authorized to process, as well as instructions provided for the use of IT tools made available by the Company for carrying out work;
- company procedures regarding the management of personal data *breaches ("data breach*");
- the company policies and procedures relating to the management of security measures adopted in relation to information systems and computer documentation;
- the Company's Information Security policies and standards;
- the provisions on industrial property and patents, the rights of others on software, databases and in any case on material protected by copyright.

Involved Corporate Bodies and Functions

- Information Technology Manager (Outsourced Service)

Reference Documents

- Code of Ethics
- Disciplinary Guidelines for the Use of IT Tools
- Procedure for Managing Data Breaches (Data Breach)
- Information Flows vs. ODV
- Whistleblowing Procedures

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the Model with regard to crimes relating to computer crimes and unlawful processing of data are the following:

- ensure that standardized instructions on the behavior to be followed in the risk areas referred to in this Protocol are issued and updated;
- carry out periodic checks on the effectiveness and compliance with internal procedures relating to the management of IT systems and other activities aimed at preventing the commission of the crimes in question;
- examine any reports of alleged violations of the Model and carry out the investigations deemed necessary or appropriate in relation to the reports received.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

This Protocol is also considered applicable for the purposes of preventing crimes regarding copyright infringement pursuant to art. 25-novies of Decree 231 (Law 22 April 1941, n. 633, art. 171, paragraph 1, letter a) bis and paragraph 3, art. 171-bis paragraph 1 and paragraph 2, art. 171 *ter*, art. 171-septies, art. 171-octies) .

VII. PROTOCOL CRIMES OF NATIONAL AND TRANSNATIONAL ORGANIZED CRIME

Types of crime and related methods of commission

The types of crime (art. 24 ter) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

Criminal association (art. 416 c.p.)
Mafia-type association, including foreign ones (art. 416-bis of the Italian Criminal Code) [article amended by Law no. 69/2015]
Political-mafia electoral exchange (art. 416-ter c.p.)

All crimes if committed using the conditions provided for by art. 416-bis of the Italian Criminal Code to facilitate the activities of the associations provided for in the same article (Law 203/91).
The associative crimes, and in particular those referred to in Articles. 416 and 416 bis of the Italian Criminal Code, are characterized by the stable and permanent nature of the criminal agreement between the subjects who constitute, participate, promote or organize the association.

To this end, the association needs a minimal organization of a stable nature, adequate to achieve the criminal objectives and destined to last even beyond the realization - however merely possible - of the crimes concretely planned. The association - which must be formed by at least three people - is also characterized by the indeterminacy of the criminal program pursued by the members who must therefore not aim at the realization of a certain and defined number of offenses. By virtue of the extension made by art. 10 of Law no. 146/2006, the crime of association is a prerequisite for the liability of the entity even in the event that it is committed in a transnational manner.

The responsibility of the entity is provided first of all in relation to the generic figure of the criminal association, which is characterized by the mere purpose of the members to commit more crimes: in this regard, it should be noted that among the crimes purpose of the association, can include any crime, such as, for example, fraud, tax crimes, environmental crimes, money laundering, corruption, corporate crimes, etc.

Due to the peculiar structure of the crimes in question, it should be noted that - in order to avoid undue extensions of the scope of application of the Decree and in accordance with the principle of legality enshrined in art. 2 c.p., the criteria of interest or advantage must refer to the associative crime and not to the crimes purpose of the criminal association.

The punishability of the entity is also provided for the crime of mafia-type association which, pursuant to art. 416 bis, co. 3, exists when those who are part of it make use of the so-called mafia method.

In this regard, it must also be highlighted that the punishability of the entity can be achieved, in addition to the participation of its top management or employees in the association, as organizers, promoters, members or managers of the same, also in relation to the hypothesis of so-called external competition, ie when the natural person, although not actually part of the association and not having adhered to the indeterminate and illegal purposes that it pursues, provides support to the organization also with respect to specific activities or interests of the same.

It is also important to distinguish, for the purposes of the correct identification of the risk profiles related to the crimes in question, that only in extreme and not at all peculiar hypotheses the entity can be considered itself a real association aimed at the commission of a plurality of crimes, a hypothesis to which it follows, pursuant to art. 14, co. 4, the definitive ban from the activity. In this regard, the reference to the Decree and art. 10, co. 4, of Law 146/2006 provide important interpretative elements: this identification, in fact, is possible only in the hypothesis in which "the entity or one of its organizational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the crimes indicated".

For this reason, it is believed that, beyond this extreme hypothesis, the greater risk profiles associated with corporate operations insist on carrying out activities that involve contacts with external subjects that are part of existing criminal associations to which company representatives could provide conscious support, in view of the pursuit of presumed social interests.

It is recalled that the transnational crime is defined by Law 146/2006 as the crime punishable by imprisonment of not less than four years, if an organized criminal group is involved, as well as: a) is committed in more than one State; (b) or is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State; (c) or is committed in a State but involves an organised criminal groupengaged in criminal activities in more than one State;.

Areas of risky activities and instrumental processes

The areas at risk of crime and the related instrumental processes identified in this Model are to be considered all sensitive for the purposes of the commission of organized crime crimes, both national and transnational.

General principles of conduct

The conduct of those who hold functions of representation, administration or management of the Company, of persons subject to their control or supervision, of those who act in the role of consultants of the company, of external collaborators, agents or business partners and of all subjects involved in company activities they must comply with the rules of conduct identified by the Model for the specific purpose of avoiding the risk of committing the crimes provided for by Decree 231.

In particular, it is forbidden to :
– engage in conduct that integrates the types of crime considered above;
– engage in conduct that, although such as not to constitute in itself a crime falling within those considered above, can potentially become so;
– engage in conduct that does not comply with company procedures or, in any case, is not in line with the principles expressed in this Model and the Code of Ethics.

All those who work on behalf of ITS CONTROLLI TECNICI are required to act in compliance with the principles of integrity, prudence, fairness, transparency and honesty, observing the following requirements.:

- anyone who, acting in the name or on behalf of ITS CONTROLLI TECNICI, comes into contact with third parties with whom ITS CONTROLLI TECNICI intends to undertake commercial relations or is required to have relations of an institutional, social, political or any nature with them, has the obligation to :
    i. inform these subjects of the commitments and obligations imposed by the Code of Ethics;
    ii. adopt the necessary internal initiatives in the event of refusal by third parties to comply with the Code of Ethics or to comply with the provisions contained in the Code itself.
- all relations with intermediaries and business partners must be based on the principles of transparency and integrity and must provide services and fees in line with market practices and ensuring that there are no aspects that could favor the commission of crimes in Italy or abroad, by third parties;
- the correctness, effectiveness, adequacy and correspondence to the social interests of the services requested, provided by or to third parties, must be constantly and continuously verified, so as to

guarantee the establishment and maintenance only of correct commercial, financial and consulting relationships, really responding to social interests and characterized by effectiveness, transparency and adequacy;
- prudence, accuracy and objectivity must be adopted in the selection, identification or in any case in the assumption and continuation of relationships with third parties and in the determination of the conditions relating to the relationship itself, in order to prevent the risk of establishing contacts with subjects belonging to criminal associations of any kind, national or transnational;
- any consideration, in the form of money or other benefits, by anyone for the execution of an act relating to their office or contrary to official duties must be refused;
- the law, the regulations issued by the competent authorities and the internal procedures relating to the management of the delegation of spending powers must be respected;
- the accounting procedures, tax obligations and the checks that are a prerequisite must be inspired by absolute correctness, transparency and accuracy.

Specific procedures

This Model, the internal control system described therein, as well as the set of procedures adopted, can be considered suitable to meet the needs of protection and control with regard to the activities and processes sensitive to the commission of the crimes in question as defined by the Legislator. Reference should be made, in particular, to the provisions of the Special Part concerning the prevention of crimes of receiving stolen goods and money laundering.

Involved Corporate Bodies and Functions

- All Corporate Functions

Reference Documents

- Code of Ethics
- Conflict of Interest Policy

Main activities of the SB

With regard to the main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model regarding the prevention of national and transnational organized crime crimes, reference is made to the activities envisaged in relation to all the types of crime provided for in this Model..

VIII. ENVIRONMENTAL CRIMES PROTOCOL

Types of crime and related methods of commission

The types of crime (art. 25 j) potentially associated with the areas of activity at risk and the related implementation methods are as follows::

Environmental pollution (art. 452-bis c.p.)

This crime could be committed, in principle, through the conduct of the Company's employees, who, after having carried out their activities, do not provide for a correct disposal of the waste produced within the same and, as a result of such conduct, cause a significant and measurable deterioration and / or compromise of water, air, an ecosystem or soil (for example by not respecting the legislation on waste disposal).

Environmental disaster (art. 452-quarter c.p.)

Outside the cases provided for in Article 434, this crime could be committed by those who illegally cause an environmental disaster.

The following constitute an environmental disaster alternately: 1) the irreversible alteration of the balance of an ecosystem; 2) the alteration of the balance of an ecosystem whose elimination is particularly costly and achievable only by exceptional measures; 3) the offense to public safety due to the relevance of the fact for the extent of the compromise or its harmful effects or for the number of offended or exposed to danger.

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

Culpable crimes against the environment (art. 452-quinquies c.p.)

This crime could be committed, in principle, in the event that the subjects who carry out the activities on behalf of the Company, due to negligence, imprudence or inexperience, engage in conduct qualified as pollution (for example, think of the case in which a worker, in charge of disposing of the Company's computers that are no longer functioning, disposes of them in compliance with the relevant legislation).

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

Such an offence could be committed, in principle, if persons carrying out activities on behalf of the Company, through negligence, recklessness or inexperience, kill, capture or keep specimens belonging to a protected wild animal species or destroy, take or keep specimens belonging to a protected wild plant species.

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

This crime could be committed, in principle, in the event that the subjects who carry out activities on behalf of the Company, outside the permitted cases, destroy a habitat within a protected site or otherwise deteriorate it compromising its conservation status.

Pollution of soil, subsoil, surface water or groundwater (Legislative Decree no. 152/2006, art. 137)

Such an offence could be committed in the event of:

- discharge of waste water containing certain hazardous substances without compliance with the permit or requirements issued by the competent authorities;
- pollution of soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations.

Remediation of sites (Legislative Decree no. 152/2006, art. 257)

Such an offence could be committed if remediation activities are not carried out in accordance with the project approved by the competent authority after causing pollution of soil, subsoil, surface water or groundwater by exceeding the risk thresholds of concentrations.

Falsifications and use of false waste analysis certificates (art. 258 D.Lgs, n. 152/2006)

Such an offence could be committed in the event of:
1. failure to prepare the waste analysis certificate
2. preparation of a false waste analysis certificate (with regard to information on the nature, composition and chemical-physical characteristics of waste);
- use of a false certificate during transport (art. 258, co. 4, second sentence).

Illegal traffic of waste (Article 259, paragraph 1, Legislative Decree 152/06)

This hypothesis of crime is configured in the event that a shipment of waste constituting illegal traffic is carried out pursuant to art. 26 of Regulation (EEC) No 259 of 1 February 1993, or this shipment treats the waste listed in Annex II of the aforementioned Regulation in violation of art. 1, paragraph 3, letters a), b), e) and d) of the same regulation.

Activities organized for the illicit movement of waste (Art. 452-quaterdecies c.p.)

This hypothesis of crime is configured in the event that, with several operations and through the preparation of means and continuous activities organized, they transfer, receive, transport, export, import, or otherwise illegally manage large quantities of waste.

Offences provided for by Law no. 549 of 28 December 1993 on the protection of stratospheric ozone and the environment (Article 3, paragraph 6, Law 549/93))

This hypothesis of crime is configured in the case in which activities of production, consumption, import, export, possession, and marketing of substances harmful to the atmospheric ozone layer are carried out..

Risk areas of activity and instrumental processes

ITS CONTROLLI TECNICI has prepared an Integrated Management System - HSEQ (Quality, Environment and Safety), compliant with the requirements of the reference standards (UNI EN ISO 9001:20 15, UNI EN ISO 14001:2015, OHSAS 18001:2007).

As regards the Environmental Management System, it was carried out in compliance with the provisions contained in Legislative Decree 152/2006 (Environmental Regulations) and the international standards UNI EN ISO 14001:2015. The Company has obtained the UNI EN ISO 14001:20 certification15.

The area of activity potentially at risk of committing environmental crimes pursuant to art. art. 25-undecies of Decree 231, as identified at the end of the analysis carried out, appears to be the management of environmental aspects, and in particular:
– management of the environmental system;
– definitions of the organization, roles, responsibilities;
– identification of the environmental aspects of ITS CONTROLLI TECNICI;

- fulfillment management;
- assignment of tasks and carrying out training, information and training activities;
- acquisition and storage of documentation and certifications;
- Controls and monitoring.

With regard to risk factors, ITS CONTROLLI TECNICI, for the purposes and effects of Decree 231, has considered those already highlighted in the documentation adopted by ITS CONTROLLI TECNICI in accordance with Legislative Decree 152/2006 and subsequent amendments, which is fully implemented in this Protocol. .

The adoption of an environmental management system in compliance with the international standards UNI EN ISO 14001:2015, while not constituting an exemption condition pursuant to Decree 231, appears to comply with the requirements of caution in order to protect the Company from the commission of the crimes referred to in Article 25-undecies of Decree 231.

The Company's organization for environmental protection is briefly described below.

The Environmental Management System is aimed at identifying the main environmental aspects of the Company in order to keep them under control and to coordinate all activities with environmental impact, as well as to distribute specific responsibilities for their implementation.

The identification of the environmental aspects of the Company concerns the management activities carried out at the headquarters as well as the operational activities related to the provision of services at the sites / construction sites of its Customers in Italy and abroad and the indirect ones related to the services provided by suppliers and / or subcontractors.

The Company has identified the subjects responsible for environmental matters and in particular:

- Head of Quality and Environment Coordination (R-EQ Head of Environment and Quality);
- Maintenance, Safety and Waste Disposal Officer.

In accordance with Legislative Decree no. 152/2006, the Company has adopted the Initial Environmental Analysis Document. In addition, the Company annually draws up the Environmental Program containing the projects and investments planned for the reference year.

The Company has carried out training, information and training activities for its personnel. Particular attention has been paid to training/information activities, on safety and environmental risks, carried out for personnel deployed at construction sites and / or external industrial plants since in these work environments there is an objective situation of extremely varied risks in relation to the equally extreme variability of the operations that are carried out there. In accordance with Legislative Decree no. 152/2006, the Company has adopted the Initial Environmental Analysis Document. In addition, the Company annually draws up the Environmental Program containing the projects and investments planned for the reference year.

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General principles of conduct

It is forbidden to engage, collaborate or give cause to the realization of behaviors that, taken individually or collectively, directly or indirectly integrate the types of crime provided for in Article 25-undecies of Decree 231. It is also forbidden to engage in conduct in violation of the principles and company procedures provided for in this Special Part.

In particular, the following is prohibited:

- abandonment or uncontrolled storage of waste, in violation of legal obligations;
- engage in conduct which would impede the performance of the functions of the public supervisory authorities, including during the inspection;
- confer waste management activities to persons without specific authorisations for their disposal and recovery;
- use plants and equipment in violation of environmental laws and regulations also with reference to the use of hazardous substances.

Suppliers in any capacity and other third parties must ensure, in relation to the nature of the goods supplied or the service provided, compliance with environmental legislation.

In environmental management, in addition to what is indicated in the Model and in particular in this Special Part, the Recipients of the Model, in carrying out their activities, must know and respect or in any case, as regards the corporate bodies, make known and enforce:

- legislation, instructions from environmental authorities;
- the principles of conduct contained in the Code of Ethics;
- company guidelines and internal procedures on environmental matters.

The members of the corporate bodies of ITS CONTROLLI TECNICI, the employees, the Quality and Environment Coordination Manager, in carrying out – also through suppliers and external consultants – the tasks entrusted to them, have the obligation to:

- acquire complete knowledge of environmental regulations, also through participation in courses set up by the Company, bearing in mind the specific tasks assigned;
- observe the provisions received and the company procedures adopted regarding the methods of managing separate collection and waste disposal;
- take all necessary measures to protect the environment;
- observe the procedures given by the Company for the management of emergencies;
- use properly machinery, equipment, work tools, dangerous substances and preparations, means of transport and other work equipment, as well as personal and collective safety and protective equipment, and immediately report to the employer any deficiencies therein or any other dangerous conditions of which it becomes aware, working directly, in cases of urgency, within the framework of its competence, to eliminate or reduce such deficiencies or dangers;
- promptly fulfill legal obligations or contribute to the fulfillment of all the obligations necessary for environmental protection.

Suppliers in any capacity and by other third parties, must guarantee, in relation to the nature of the good supplied or the service provided, compliance with environmental legislation.

Specific procedures

In order to comply with the principles and compliance with the above requirements, the Recipients of the Model must, within the environmental management system, scrupulously comply with the provisions described below, as well as the rules and general principles of conduct contained in the General Part of the Model, both in Italy and abroad.

1. The Employer fulfils all the obligations provided for by current environmental legislation and verifies that the environmental management system is consistent with the organizational structure of ITS CONTROLLI TECNICI and verifies that the environmental management system is consistent with the organizational structure of ITS CONTROLLI TECNICI.
2. Environmental management documentation must be drawn up in accordance with current legislation.
3. The performance of the tasks assigned to the Quality and Environment Coordination Manager and the Maintenance, Safety and Waste Disposal Officer must be documented.
4. The education and training of workers must ensure that all staff become aware of environmental aspects, the importance of compliance of their actions with the tools adopted by ITS CONTROLLI TECNICI as well as the consequences of any violations or non-compliant behavior.
5. In the event of company changes, it is mandatory to update the level of risk in order to guarantee the effectiveness of the controls and the risk management system adopted by ITS CONTROLLI TECNICI.

All ITS CONTROLLI TECNICI sectors of activity must be subject to controls and monitoring by the departments concerned.

It is mandatory to strictly comply with the environmental management system and to carry out all the verification and control activities provided for in the company documents. Verification and control activities must, inter alia, ensure that risk prevention and protection measures are appropriate and effective.

Involved Corporate Bodies and Functions

- Quality Management System Manager

Reference Documents

- Code of Ethics
- Information Flows vs. ODV
- Whistleblowing Procedures

Main activities of the SB

The SB, for the exercise of its functions, makes use of all the resources activated for the management of environmental obligations (Quality and Environment Coordination Manager, Maintenance, Safety and Waste Disposal Officer).

The SB supervises and verifies the suitability and sufficiency of the Model and the procedures designed to prevent crimes, as well as the risk assessments carried out, the risk prevention and protection measures adopted and the obligations implemented in accordance with current legislation.

To this end, the SB is guaranteed free access to all relevant company documentation and must receive a copy of the periodic reports on environmental matters. The SB may also decide to intervene following reports received from anonymous or extra-corporate sources.

If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

IX. PROTOCOL ON OFFENCES RELATING TO THE EMPLOYMENT OF ILLEGALLY STAYING THIRD-COUNTRY NATIONALS

Types of crime and related methods of commission

The type of crime (art. 25-duodecies) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

Employment of illegally staying third-country nationals (Article 22, paragraph 12 bis, Legislative Decree no. 286/1998)

This crime could be committed if the Company employs foreign workers without a residence permit, or whose permit is revoked, canceled or expired and has not been requested, within the terms of the law, the renewal.

Risk areas of activity and instrumental processes

The areas of activity potentially at risk of committing the aforementioned crimes are all areas of the Company that involve the management of human resources and the assignment of external assignments and consultancies.

In relation to the aforementioned areas of activity at risk of committing crimes, the following processes instrumental to the commission of the crimes themselves have been identified.:

- Selection, recruitment and management of personnel;
- Management of consultancy and agents.

General principles of conduct

The Recipients, in carrying out the activities within their competence, must comply with the laws and regulations in force, the principles and values contained in the Code of Ethics, the guidelines and internal operating procedures of ITS CONTROLLI TECNICI, as well as the rules of conduct contained in the Model and, in particular, in this protocol.

In particular, in line with the principles and values set out in the Code of Ethics, it is forbidden to:

- hold, promote, collaborate or give cause, directly or indirectly, to conduct that determines or allows the use, by ITS CONTROLLI TECNICI, of third-country nationals without a regular residence permit in violation of the provisions of art. 25-duodecies of the Decree;
- to behave in a way that can integrate, even if only potentially, the extremes of the cases considered above.

Suppliers for any reason and other third parties must ensure, in relation to the nature of the goods supplied or the service provided, compliance with labor regulations relating to the employment of personnel legally resident in Italy or in possession of a regular residence permit.

Specific procedures

In order to comply with the principles and compliance with the above provisions, the Recipients of the Model must, to the extent of competence and limited to the role and activities carried out, observe and scrupulously observe the provisions described below, as well as the rules and general principles of conduct contained in the General Part of the Model and in the Code of Ethics.

In carrying out activities relating to the prevention of the offence of employment of illegally staying third-country nationals, the following procedures shall be complied with.

1. The contracts stipulated by ITS CONTROLLI TECNICI with third parties (e.g. collaborators, consultants, external companies, suppliers, temporary agencies, etc.) must be defined in writing and contain a standard clause (so-called Clause 231) that requires compliance with the Model and Decree 231. The text of this clause must be defined jointly with the SB, as already highlighted in the "Protocol crimes against the Public Administration". These contracts must also contain, where possible, a specific declaration by third parties, who claim to be aware of the legislation contained in Decree 231 and, in particular, with the regulatory provisions in force regarding the employment of citizens without a regular residence permit. Finally, the possibility of terminating the contract in the event of violations of the Model and/or the rules provided for by Decree 231 must be provided.
2. Collaborators, consultants and suppliers must be chosen using transparent methods to ensure the traceability of the choices made in the assignment of tasks.
3. The selection and recruitment of personnel must be carried out in compliance with the principles of transparency and equality, guaranteeing equal opportunities, in accordance with the principles set out in the Code of Ethics and in compliance with company procedures (cf. PR8202_Procedura for the selection and recruitment of staff).
4. You also need to:
   - always consider the protection of workers to prevail over any economic consideration, so as to prevent any employment of workers without a regular residence permit;
   - ensure, in the case of temporary or temporary work, that the administrators or employment agencies make use of workers in compliance with the legislation on residence permits;
   - ensure that the measures provided for by company procedures aimed at preventing the use of irregular work and protecting workers are respected;
   - not to make use, in any way, of child labor or not to collaborate with persons who use it;
   - implement a system for monitoring events relating to residence permits (expiries, renewals, etc.).

   All Recipients must ensure compliance with the aforementioned legislation and the principles contained in the Code of Ethics.

Main activities of the Odv

The SB supervises and verifies the suitability and sufficiency of the Model and the procedures designed to prevent crimes related to the employment of workers without a regular residence permit.

To this end, the SB is guaranteed free access to all relevant company documentation.

If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors.

X. PROTOCOL CRIMES IN THE FIELD OF RACISM AND XENOPHOBIA (Art. 25-terdecies Legislative Decree 231/2001)

Types of crime and related methods of commission

The types of crime (art. 25 – terdecies) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

<u>Propaganda and incitement to crime for reasons of racial, ethnic and religious discrimination (art. 604 bis c.p.)</u>

This crime could be committed in the event that the Company, also through its employees or collaborators:

- propagandizes ideas based on racial or ethnic superiority or hatred;
- inciteto commit offences on grounds of racial, ethnic, national or religious discrimination;
- participates in or promotes organizations, associations, movements or groups, or provides assistance in their activities, the purpose of which is to incite discrimination or violence on racial, ethnic, national or religious grounds;
- propagate, or incite or incite, and such conduct give rise to a real danger of spreading, ideas that are based, in whole or in part, on the denial, serious minimization or apology of the Shoah or crimes of genocide, against humanity and war crimes recognized by the statute of the International Criminal Court.

Risk areas of activity and instrumental processes

Offences of propaganda and incitement to commit crimes on grounds of racial, ethnic, national and religious discrimination may be committed in all areas of the company, for example by providing discriminatory treatment of employees or collaborators on racial grounds, or by denying a particular worker time off, holidays or recognition of overtime on racial grounds, ethnic, national or religious, through corporate communication activities aimed at the outside through any means of information, financing of organizations / associations / movements or groups that promote racial superiority or that incite hatred based on ethnic or religious reasons).

In relation to the aforementioned areas of activity at risk of committing crimes, the following processes instrumental to the commission of the crimes themselves have been identified.:

- Selection, recruitment and management of personnel;
- Management of reimbursement of expenses, representation, gifts, sponsorships and donations;
- Management of consultancy and agents;
- Management of monetary and financial flows;
- Supplier selection and procurement management.

General principles of conduct

With regard to the principles of conduct that must be observed by the Recipients of the Model in order to prevent the commission of the crimes in question as well as the specific procedures to be adopted in carrying out the activities within their competence, the guidelines and internal operating procedures of ITS CONTROLLI TECNICI will be based on compliance with the laws and regulations in force, and the values contained in the Code of Ethics. , as well as the rules of conduct contained in the Model and, in particular, in this protocol.

In particular, in accordance with the principles and values contained in the Code of Ethics, it is forbidden to:

- propaganda, outside or inside the workplace, of ideas based on racial, ethnic, national or religious superiority or hatred;
- instigate or commit acts of discrimination on racial, ethnic, national or religious grounds;
- refuse to hire an employee or collaborator, exclude or not recognize production bonuses, salary increases, overtime, holidays and leave on racial, ethnic, national or religious grounds;
- actively participate in organizations, associations, movements or groups which, among their own purposes, incite discrimination or violence on racial, ethnic, national or religious grounds;
- finance, contribute or provide any assistance to the activities of the aforementioned organizations, associations, movements or groups;
- provide, directly or indirectly, through sponsorship, donations or other donations, financial resources for organizations, associations, movements or groups which, among their purposes, incite discrimination or violence on racial, ethnic, national or religious grounds;
- disseminate, through any means of information or communication, propaganda, incite or incite ideas based on the denial, serious minimization or condoning of the Holocaust or crimes of genocide, crimes against humanity and war crimes recognized by the International Criminal Court;
- assume or assign orders or carry out any commercial and / or financial transaction, either directly or through an intermediary, which has as its purpose to contribute to the completion of acts of racism and xenophobia.

All Recipients must guarantee compliance with the aforementioned legislation, as well as the principles and values indicated in the Code of Ethics.

Specific procedures

In order to comply with the principles and compliance with the above provisions, the Recipients of the Model must, to the extent of competence and limited to the role and activities carried out, observe and scrupulously observe the provisions described below, as well as the rules and general principles of conduct contained in the General Part of the Model and in the Code of Ethics.

ITS CONTROLLI TECNICI implements a policy of training and information for Recipients in order to prevent any act of discrimination or violence, especially if based on racial, ethnic, national or religious reasons. To this end, the education and training of workers must ensure that all ITS CONTROLLI TECNICI staff acquire a complete awareness of the importance of diversity and the Company's inspiring values in managing these issues, as well as the consequences related to any discriminatory behaviour.

The Company promotes a culture of diversity and inclusion, also in order to guarantee a safe working environment free from any form of discrimination.

ITS CONTROLLI TECNICI constantly monitors information flows facing inside and outside, paying particular attention to the prevention of any discriminatory phenomenon. To this end, any type of communication to the outside world must be defined in accordance with the company guidelines and *policies*, the Code of Ethics and any communication policy adopted by the Company.

Any relations with the media (including social networks), must be managed by specifically designated subjects.

Any bonuses, benefits or any other recognition cannot be granted on the basis of race, ethnic, national or religious affiliation. All working and collaborative relationships, from the selection phase to their end, must always be inspired by mutual respect and the denial of any form of discrimination.

All sectors of activity of ITS CONTROLLI TECNICI must be subject to controls and monitoring by the structures concerned. Each manager or area contact person must constantly monitor that, within the workplace or as part of the work subject to his supervision, no discriminatory behavior takes place.

Main activities of the SB

The SB monitors and verifies the suitability and sufficiency of the Model and the procedures designed to prevent crimes, as well as the risk assessments carried out, the measures aimed at preventing any discriminatory phenomenon, also in light of the principles and values contained in the Code of Ethics.

To this end, the SB is guaranteed free access to all relevant company documentation.

If the SB finds violations of the Model, it will promptly inform the Board of Directors and the Board of Statutory Auditors.

XI. TAX CRIMES PROTOCOL

Types of crime and related methods of commission

The types of crime (art. 25 quinquiesdecies) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2, paragraphs 1 and 2-bis, of Legislative Decree 74/2000).

This offence could occur in cases where the Company, in order to evade income or value added tax, by way of example and not exhaustively, indicates fictitious passive elements in the declaration using passive invoices, recorded in the mandatory records, issued, for example, by suppliers of goods or service providers, including consultants or agents, for operations not actually carried out in whole or in part. The Company may also indicate fictitious liabilities in the declaration by recording invoices issued by third parties for transactions that indicate the fees to an extent higher than the real one..

Fraudulent declaration through other artifices (Article 3 of Legislative Decree 74/2000).

This crime could occur in cases where the Company, in order to evade income or value added taxes, by way of example and not exhaustively, indicates fictitious passive elements in the declaration, using, for example, false invoices issued by third parties and recorded in the accounts, relating to travel expenses actually not incurred.

Unfaithful declaration (art. 4 of Legislative Decree 74/2000) - limited to cases in which it should be committed "*... in the context of cross-border fraudulent schemes and in order to evade value added tax for a total amount of not less than ten million euros ...* ".

This crime could occur in cases where the Company, in order to evade the payment of value added tax for a total amount of not less than ten million euros, indicates, even after issuance and subsequent registration in the accounts of invoices for amounts lower than the real ones, in one of the declarations relating to said tax assets for an amount lower than the actual amount.

Failure to declare (Article 5 of Legislative Decree 74/2000) - limited to cases in which it should be committed "*... in the context of cross-border fraudulent schemes and in order to evade value added tax for a total amount of not less than ten million euros ...* "

This offence could occur in cases where the Company, in order to evade payment of value added tax for a total amount of not less than ten million euros, does not submit one of the declarations relating to that tax.

Issuance of invoices or other documents for non-existent transactions (Article 8, paragraphs 1 and 2-bis, of Legislative Decree 74/2000)

This crime could occur in cases where the Company, in order to evade income or value added taxes or to allow the evasion of such taxes to third parties, by way of example and not exhaustively, issues false invoices attributable to transactions in whole or part not actually carried out.

Concealment or destruction of accounting documents (Article 10 of Legislative Decree 74/2000);

This offense could occur in cases where the Company, in order to evade income or value added taxes or to allow the evasion of such taxes to third parties, by way of example and not exhaustively.:

- hides from the Financial Administration, during the verification, the documentation whose conservation is mandatory, so as not to allow the exact reconstruction of the turnover;

- destroys or conceals the mandatory accounting records so as not to allow a correct reconstruction of the turnover and consequently so as not to allow a correct calculation of the taxes due to the Financial Administration;
- generates a malfunction of the information systems such as to cause a non-reversible corruption of certain data recorded therein.

Undue compensation (art. 10-quarter of Legislative Decree 74/2000) - limited to cases in which it should be committed "*... in the context of cross-border fraudulent schemes and in order to evade value added tax for a total amount of not less than ten million euros ...* ";

This crime could occur in cases where the Company, in order to evade the payment of value added tax for a total amount of not less than ten million euros, uses in compensation, in the F24 forms, credits actually due to another subject or use them beyond the limit allowed by law.

Fraudulent subtraction from the payment of taxes (Article 11 of Legislative Decree 74/2000).

This crime could occur in cases where the Company, in order to evade income or value added taxes by way of example and not exhaustively, carries out simulated operations of asset disposal in favor of third parties, in execution of a plan aimed at subtracting asset guarantees from an executive procedure activated or activated by the Tax Administration. The Company could also manipulate the accounting data – in such a way as to show assets lower than the real ones – relating to asset disposal transactions in favor of third parties, in execution of a plan aimed at subtracting capital guarantees from a possible executive procedure activated or activated by the Financial Administration.

Finally, the Company may conclude agreements with private parties aimed at the transfer - even if only apparent - of part of the Company's assets, in execution of a plan aimed at subtracting capital guarantees from an enforcement procedure activated or activated by the Financial Administration.

Risk areas of activity and instrumental processes

With reference to the crimes referred to in this Special Part, as a result of the risk assessment activities carried out, the following areas of risk activity have been identified:

- Management of orders with subjects belonging to the Public Administration and private individuals
- Management of general accounting, preparation of financial statements and tax and customs obligations
- Management of gifts, expenses and related reimbursements
- Supplier selection and procurement management
- Consulting management
- Management of cash and financial flows
- Management of the Company's information systems and IT documents

General principles of conduct

It establishes the express prohibition for the Recipients of the Model to engage in conduct:

- such as to integrate the types of crime considered above, even in the form of competition or attempt, or such as to facilitate its commission;
- whereas, although they are such that they do not in themselves constitute offences covered by those considered above, they may potentially become so;
- not compliant with the laws, regulations in force, as well as company procedures or, in any case, not in line with the principles expressed in the Model and the Code of Ethics.

By way of example and not exhaustively, Recipients operating in areas of activity at risk of crime are required to:

- draw up, provide or transmit to the Tax Administration correct, complete, exact and truthful documents and/or data, such as to constitute a clear description of the Company's tax and financial situation for the exact fulfillment of tax and tax obligations;
- maintain conduct based on principles of correctness, transparency and collaboration with the Financial Administration, ensuring full compliance with the laws and regulations in carrying out all activities aimed at the acquisition, processing, management and communication of data and information intended to allow a well-founded and truthful judgment for tax purposes on the financial and economic situation, financial, fiscal and tax of the Company. In this regard, the Recipients are prohibited, in particular, from:
  - account for (or hold for proof purposes vis-à-vis the Tax Administration) and use in declarations (relating to income tax and/or value added) fictitious liabilities deriving from invoices or other documents for objectively/subjectively non-existent transactions, in order to evade income or value added taxes;
  - indicate in the declarations assets lower than the actual ones or fictitious passive elements or credits and fictitious withholdings, by carrying out objectively or subjectively simulated transactions, or by using false documents or other fraudulent means capable of hindering the assessment and misleading the Tax Administration, in order to evade income or value added taxes;
  - issue or issue invoices or other documents for objectively/subjectively non-existent transactions in order to allow third parties to evade income or value added tax;
  - alter or otherwise inaccurately report the data and information intended for the preparation and drafting of documents of a patrimonial, economic, financial and fiscal nature;
  - conceal or destroy all or part of the accounting records or documents whose retention is mandatory – so as not to allow the Tax Administration to reconstruct income or turnover – in order to evade income or value added taxes or to allow evasion by third parties;
- not to simulate or perform other fraudulent acts on the assets / assets of the Company or on the assets of others, capable of rendering the compulsory collection procedure ineffective in whole or in part, in order to avoid paying income or value added taxes or interest or administrative penalties relating to such taxes;
- illustrate data and information in such a way as to provide a correct and truthful representation of the Company's assets, economic, financial and tax situation;
- submit income tax and/or value added tax returns within the deadlines provided for by the relevant legislation;
- pay to the Tax Administration the sums due, using in compensation, pursuant to Article 17 of Legislative Decree 9 July 1997, n. 241, only credits due;
- make available to Shareholders and other Corporate Bodies all the documentation concerning the management of the Company and prodromal to the performance of any and all verification and control activities legally and statutorily attributed to the aforementioned. In this regard, the Recipients are particularly forbidden to engage in conduct that materially impedes or otherwise hinders the performance of control activities by Members and other Corporate Bodies through the concealment or destruction of documents or through the use of other fraudulent means..

Specific procedures

In order to comply with the principles and observance of the above prohibitions, the following specific procedures must be respected.

Management of contracts for the purchase of goods, services and services of intellectual work

- Verification of the conformity of the characteristics of the goods, works and services being purchased, with respect to the content of the contract;
- Verification of the complete and accurate registration of the goods delivered/services provided on the basis of supporting documentation;
- Verification of the completeness and accuracy of the data reported in the invoice with respect to the content of the contract / order, as well as with respect to the goods / services and works received;
- Definition of criteria for recording debit notes or credit notes received from suppliers.

Registration/Changes to personal data
- Identification of the minimum documents necessary for the opening or modification of Customer records;
- Definition of the authorization process for the opening of master data;
- Periodic verification and maintenance of master data;
- Periodic verification and updating of the list of counterparties subject to the split payment regime and the correct compilation of the "split payment" requirement of the client registry;
- Verification of the correct registration of communications of adhesion or exit from the VAT group scheme.

Issuing invoices
- Verification of the existence and adequacy of the Customer Registry;
- Verification of performance (Goods: match with warehouse and transport unloading documents. Services/Performances: check "time sheet" or other; Orders: progress status/*mailstone*) and any authorization to issue.

Collection management
- Definition of rules for changes to the banking section of the registry offices;
- Periodic verification and timely updating of incorrect and/or incomplete bank details;
- Verification of the correct imputation of the lot to the Customer;
- Analysis of suspended consignments at the closure of transitional accounts;
- Periodic analysis of anomalies (e.g. same bank details attributable to several customers, high frequency of change of personal data / bank details).

Recording of invoices received
- Verification of the correctness of the indications on the invoice of all the elements required by tax laws;
- Verification of the completeness and correctness of the data shown on the invoice (tax data of the supplier, invoice number and date, taxable amount, VAT amount, invoice total, order number;
- Verification of the correct accounting allocation (Account);
- Verification of the correctness of the accounting registration;
- Periodic analysis of anomalies (e.g. absence of Order; authorization process not adequate for times and roles).

Management of payments to suppliers and bank details of recipients of payments
- Definition of rules for changes to the banking section of the registry offices;
- Verification of the payment of the invoice on the basis of the comparison between contract, receipt of goods / service and invoice;
- Verification of the consistency of the payment recipient with what is reported on the invoice;

- Verification of correspondence between the financial transaction initiated and the related supporting documentation available;
- Prohibition to make payments to suppliers and external collaborators other than those provided for in the contract;
- Periodic analysis of anomalies (e.g. same bank details attributable to multiple suppliers, high frequency of change of master data / bank details).

Tax payment management
- Verification of the timely and correct settlement of taxes with respect to the legal deadlines and as reported in the Declarations submitted, taking into account both the advance payments already made and the advances due for the current year;
- Verification of the timely payment of the folders in compliance with the deadlines.

Intra-group transactions
- Verifies that the method of calculating transfer prices for intra-group transactions complies with the provisions of the legislation and is such that prices are comparable with those of market operations;
- Verification of compliance of transfer pricing applied to individual transactions with the approved calculation method;
- Definition, in the case of transfer of funds both between current accounts of companies of the same group and between current accounts of the same Company, of adequately motivated cases, documented and subject to appropriate control and authorization systems.

Benefits and expense reports
- Verification of the correct accounting and tax treatment of the benefits granted to employees;
- Verify that evidence is given of the value of the benefit on the payslip;
- Verify that the documentation supporting the expenses incurred by employees and Directors is adequate and issued in accordance with applicable legislation.

Monitoring of entertainment expenses
- Verification of the adequate management, authorization and reporting of entertainment expenses: (i) compliance with the requirements for qualification as "entertainment expenses" (ii) compliance with the limits set by the applicable rules.

Determination of taxes
- Analysis of increasing and decreasing tax changes;
- Verification of the correct recognition of deferred and deferred taxes;
- Adoption of controls to ensure that the method used for calculating the advance payments and balance of IRES is based on consolidated drivers (forecast, historical) and in line with the activities carried out in previous years;
- Analysis of the deviation of the actual tax rate compared to the values relating to the corresponding period of the previous year;
- Adoption of controls to ensure that the facts characterizing the taxation of the period are documented and that retrospective reconstructability and traceability is facilitated.

Settlements and Compensation of VAT credits
- Verify that the sum of VAT purchases and VAT sales coincides with the balance of the general ledger accounts summarizing VAT purchases and sales;

– Verification that VAT compensations have been made in compliance with the relevant rules and application rules (e.g. submission of the Declaration with conformity visa, signing of the Control Body).

Accounting for taxes

– Verification of the correct accounting of taxes;
– Verify that VAT (credit/debit) is accounted for following the appropriate checks;
– Preventive analysis of the main VAT codes, also on a sample basis, in order to identify and investigate significant deviations that may have been detected compared to previous periods.

Compilation of Tax Returns:

– Verification of the correctness and completeness of the compilation of the tax returns including the declarations compiled as withholding agent;
– Analysis, through the use of so-called "diagnostic" tools, of the frameworks of the Declarations compiled in order to identify anomalies and promptly take action for their analysis and resolution;
– Adoption of operating procedures to verify, also with the support of autonomous and independent subjects, the correct preparation of tax returns;
– Analysis of tax returns vs. previous years;
– Ensure that the Tax Returns are signed, following the checks carried out, by the Company's Legal Representative or by a person with a special Power of Attorney.

Challenges

– Adoption of operating procedures aimed at ensuring that, upon receipt of a dispute, the competent Departments/Functions are activated, also through external specialist resources, in the management of any litigation and collaborate in the preparation of any opinions.

Non-routine operations

– Verify that the accounting and tax treatment of non-routine transactions is based on the complexity of the transaction considering the likelihood of any disputes as well as the tax and reputational impact of the same.

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model on the prevention of tax crimes are as follows::

- verifies compliance with the principles of conduct and procedures for monitoring tax obligations relating to the calculation, settlement and periodic declaration of taxes;
- verifies the adequate formalization of contractual relationships with external professionals operating in the tax field;
- examines any reports of alleged violations of the Model and carries out the investigations deemed necessary or appropriate in relation to the reports received;
- monitors the effectiveness of the safeguards and proposes any changes/additions;
- verifies compliance with the principle of traceability;
- periodic verification of the current delegation system.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors

XII. PROTOCOL SMUGGLING OFFENCES

Types of crime and related methods of commission

The types of crime (art. 25 sexiesdecies) potentially associated with the areas of activity at risk and the related implementation methods are as follows:

- Smuggling in the movement of goods across land borders and customs spaces (art. 282 D.P.R. n. 43/1973)
- Smuggling in the movement of goods in border lakes (art. 283 D.P.R. n. 43/1973)
- Smuggling in the maritime movement of goods (art. 284 D.P.R. n. 43/1973)
- Smuggling in the movement of goods by air (art. 285 D.P.R. n. 43/1973)
- Smuggling in duty-free areas (art. 286 D.P.R. n. 43/1973)
- Smuggling for improper use of imported goods with customs facilities (art. 287 D.P.R. n. 43/1973)
- Smuggling in customs warehouses (art. 288 D.P.R. n. 43/1973)
- Smuggling in cabotage and circulation (art. 289 D.P.R. n. 43/1973)
- Smuggling in the export of goods eligible for restitution of rights (Article 290 of Presidential Decree no. 43/1973)
- Smuggling in import or temporary export (art. 291 D.P.R. n. 43/1973)
- Other cases of smuggling (art. 292 D.P.R. n. 43/1973)
- Aggravating circumstances of smuggling (art. 295 D.P.R. n. 43/1973)

Such crimes could occur in cases where the Company, for example by producing untruthful customs documentation, subtracting goods from customs inspections or through further conduct, with intent, subtracts (or otherwise attempts to subtract, in accordance with the provisions of art. 293 T.U.D. which admits the punishability also in the form of an attempt) foreign goods from the control system established for the assessment and collection of customs duties and, in particular, border rights due to the European Union, as defined by art. 34 T.U.D., as well as what is equated to them for sanctioning purposes.

Risk areas of activity and instrumental processes

With reference to the crimes referred to in this Special Part, as a result of the *risk assessment* activities carried out, the following area of risk activity has been identified:

1. Management of general accounting, preparation of financial statements and tax and customs obligations

Within this area, the following activities were considered to be particularly exposed to risk::

- Sale and marketing (including triangulation) of goods subject to customs or border duties and of import and export products
- Management of relationships with carriers, carriers and freight forwarders operating on behalf of the Company
- Management of the qualification of suppliers and freight forwarders
- Management of the process of purchasing goods subject to border customs duties
- Management of relations with the Customs Agency for import/export activities also through third parties
- Management of customs activities (classification of goods on the basis of customs codes identification of binding tariffs, origin of goods e.g. preferential origin)

- Management of verifications and inspections
- Management of logistics activities (loading and unloading goods)

General principles of conduct

The following prohibitions are envisaged for the Recipients of the Model:

- Prohibition to submit to national and foreign public bodies untruthful declarations or without the necessary information, and in any case perform any act that may mislead the public body;
- Prohibition of obtaining, importing, storing or possessing goods in violation of customs legislation;
- Prohibition to pay or promise money or other benefits to a third party or to a person attributable to it, in order to ensure undue advantages of any kind to the Company, thanks to the intermediation work exercisable by them against members of the Public Administration;
- Prohibition to give in to undue recommendations or pressure from public officials or public service agents.

The documentation relating to the management of customs obligations is archived in order to guarantee the traceability of the process.

Finally, constant monitoring must be carried out on the evolution of the reference legislation and the timing to be respected for communications, complaints and obligations towards the Customs Agency.

Specific procedures

In order to comply with the principles and observance of the above prohibitions, the following specific procedures must be respected:

- The subjects appointed to maintain relations and represent the Company towards the Customs Agency, also during inspections and investigations, must be formally identified through a system of proxies and powers of attorney;
- The subjects external to the organization appointed to maintain relations and to represent the Company towards the Customs Agency, also during inspections and investigations, must be formally identified and the relative proxies formalized contractually ;
- Freight forwarders or transporters are selected on the basis of professionalism and solidity requirements, and the selection takes place through systems that guarantee transparency, traceability and correctness of the process;
- The function dedicated to the management of import and export activities ensures compliance with customs legislation by the forwarder in charge;
- The Administrative Function carries out a reconciliation of the customs documentation provided by the freight forwarder with respect to the reference documentation, also in order to review the duties due and paid. We do not proceed to the payment of the invoice of the shipper before having carried out this review;
- The internal subject in charge of the implementation of import and export operations (i) identifies the most appropriate tools to ensure that the relations maintained by its function with the PA are always transparent, documented and verifiable, (ii) verifies that the documents, declarations and information transmitted to the PA by the Company are complete and truthful and adequately authorized;
- It is necessary to ensure the correct formalization of the customs representation contract with the shippers and any powers of attorney conferred;
- periodic verification of the correspondence of theclassification of goods underlying the identification of the tariff treatment to be applied.

Involved Corporate Bodies and Functions

- Administration and Personnel

Reference Documents

- Code of Ethics
- Information Flows vs. ODV
- Whistleblowing Procedures

Main activities of the SB

The main activities of the SB concerning the evaluation of the effectiveness of the procedures and compliance with the requirements of the Model on the prevention of smuggling crimes are the following:

- verifies compliance with the principles of conduct and procedures governing customs compliance management activities;
- verifies the correct qualification, selection and contracting of freight forwarders and customs carriers;
- examines any reports of alleged violations of the Model and carries out the investigations deemed necessary or appropriate in relation to the reports received;
- monitoring the effectiveness of the safeguards and proposing any changes/additions;
- verification of compliance with the principle of traceability;
- periodic verification of the current delegation system.

To this end, the SB is guaranteed free access to all relevant company documentation. If the SB finds violations of the Model, it promptly informs the Board of Directors and the Board of Statutory Auditors

XIII. OTHER TYPES OF CRIME

Following the carrying out of the mapping and risk assessment activities of committing predicate crimes, as part of the specific activities of ITS CONTROLLI TECNICI, further types of crime emerged that could be abstractly carried out on a residual basis in various areas of risky activities.:

- Crimes against industry and commerce pursuant to art. 25-bis1, Legislative Decree 231/01;
- Crimes with the purpose of terrorism or subversion of the democratic order pursuant to art. 25-quarter, Legislative Decree 231/01;
- Crimes regarding copyright infringement pursuant to art. 25 novies, Legislative Decree 231/01.

The general and specific principles set out in the following protocols are considered appropriate to prevent the offences in question.:

I - Protocol crimes in relations with the Public Administration;
III - Protocol crime of corruption between private individuals;
V - Protocol for receiving stolen goods and money laundering;
VI - Protocol computer crimes and unlawful processing of data;
VII - Protocol crimes of national and transnational organized crime;
VII - Environmental Crimes Protocol

The following principles of conduct shall also apply:

1. **Principles of conduct applicable to crimes against industry and commerce (art. 25 bis 1 of the Decree)**

All those who work on behalf of the Company are prohibited from carrying out, collaborating or giving cause for the realization of conduct:

- such as to integrate, directly or indirectly, the types of crime provided for by art. 25 bis 1 of the Decree, or such as to facilitate the commission;
- whereas, although they are such that they do not in themselves constitute offences covered by those considered above, they may potentially become so;
- not compliant with the laws, regulations in force, as well as company procedures or, in any case, not in line with the principles expressed in the Model and in the Code of Ethics and Conduct ITS CONTROLLI TECNICI.

In the context of such conduct, it is prohibited, inter alia, to:

- engage in violent or intimidating behaviour in order to hinder/eliminate competition;
- enter into collusive agreements with other undertakings aimed at awarding tenders to the detriment of other competitors, or discouraging competitors from submitting competitive tenders;
- engage in acts of violence on the property of third parties;
- carry out fraudulent acts likely to produce a diversion of the customers of others and damage to competing companies;
- engage in acts of unfair competition and in particular:
  - disseminate information on the products and activities of a competitor, likely to bring it into disrepute, or appropriate the merits of the products or business of a competitor;
  - use directly or indirectly any other means that do not comply with the principles of professional correctness and are likely to damage the company of others.

2. Principles of conduct applicable to crimes with the purpose of terrorism or subversion of the democratic order (Article 25 quarter of the Decree)

All those who work on behalf of the Company are prohibited from implementing, collaborating or giving cause for the realization of conduct:

- such as to integrate, directly or indirectly, the types of crime provided for by art. 25 quarter of the Decree, or such as to facilitate the commission;
- whereas, although they are such that they do not in themselves constitute offences covered by those considered above, they may potentially become so;
- not compliant with the laws, regulations in force, as well as company procedures or, in any case, not in line with the principles expressed in the Model and in the Code of Ethics and Conduct of ITS CONTROLLI TECNICI.

In the context of such conduct, it is prohibited, inter alia, to:

- establish relationships (orders, tenders, consultancy or any commercial and / or financial transaction) with subjects, entities, companies or associations in any form established, in Italy or abroad - either directly or through an intermediary - who know or have reason or suspicion to believe are part of or are in any case linked or entertain relationships of any kind with associations or criminal groups (for example included in the Reference Lists defined by Bank of Italy, UN, EU, OFAC, etc.), or in any case of which the identity, integrity and correctness has not been ascertained with accuracy, diligence and in a traceable and documented manner, as well as, in the case of companies, the actual ownership or control ties;
- establish relationships with subjects who refuse or show reticence in providing information relevant to their correct, effective and complete knowledge;
- provide, directly or indirectly, funds in favor of subjects who intend to commit one or more crimes with the purpose of terrorism or subversion of the democratic order, or in favor of subjects who pursue, directly or indirectly, the purpose of terrorism or subversion of the democratic order. To this end, they shall be relevant to the funds and economic resources disbursed to a person or group in the knowledge - or at least with reasonable suspicion - that:
  - pursues the purpose of terrorism or subversion of the democratic order;
  - the beneficiary of the funds will allocate them to such individuals or groups;
  - The financial resources will be used to commit the crimes in question;
- make payments to numbered or numbered accounts or in cash (except for modest amounts and in compliance with the provisions of the company procedure for cash management) and in any case to subjects other than the contractual counterparty;
- make payments, as well as provide donations or other benefits, to persons - natural or legal persons - who are registered in the lists drawn up by international organizations (for example, UN, EU, OFAC, etc.) in order to prevent terrorist financing and money laundering;
- recognize fees or commissions in favor of third parties that do not find adequate justification or that are not adequately proportionate to the activity carried out, also in consideration of market conditions, the type of assignment to be carried out and the practices in force in the local area;
- hire persons indicated in the Reference Lists or belonging to organizations present in them;
- give shelter or provide hospitality, means of transport, communication tools or any other support to people who participate in subversive associations or with terrorist purposes.

3. Principles of conduct applicable to crimes concerning copyright infringement (art. 25 novies of the Decree)

All those who work on behalf of the Company are forbidden to engage, collaborate or give cause to the realization of conduct:

- such as to integrate, directly or indirectly, the types of crime provided for by art. 25 novies of the Decree, or such as to facilitate its commission;
- whereas, although they are such that they do not in themselves constitute offences covered by those considered above, they may potentially become so;
- not compliant with the laws, regulations in force, as well as company procedures or, in any case, not in line with the principles expressed in the Model and in the Code of Ethics and Conduct of ITS CONTROLLI TECNICI.

In the context of such conduct, it is prohibited, inter alia, to:

- make illegal downloads or transmit copyright-protected content to third parties;
- introduce and / or store in the company (in paper form, computer and through the use of company tools), for any reason and for any reason, documentation and / or computer material of a confidential nature and owned by third parties, unless acquired with their express consent;
- use, exploit, disseminate or improperly reproduce for any reason, in any form, for profit or for personal purposes, intellectual works of any kind covered by copyright.

In addition, there is an obligation to:

- use goods protected by copyright law in compliance with the rules set forth therein;
- use only authorized advertising material (e.g. photographic material);
- comply with internal rules and procedures, as well as the clauses and tools provided for in contracts, aimed at protecting copyright-protected material;
- ensure the control of the correspondence to the regulations of the promotional / advertising material presented externally;
- adopt specific protection measures to ensure the integrity of information made available to the public via the Internet and of programs and other intellectual works covered by copyright;
- adopt specific measures to guarantee the correct use of copyrighted materials, also through procedures for checking the installation of software on operating systems;
- adopt protection tools (such as, for example, access rights) relating to the preservation and archiving of copyright-protected content.

4. Principles of conduct applicable to crimes against cultural heritage (art. 25-septiesdecies of the Decree) and Recycling of cultural heritage and devastation and looting of cultural and landscape heritage (art. 25-duodevicies)

All those who work on behalf of the Company are prohibited from implementing, collaborating or giving cause for the realization of conduct:

- Such as to integrate, directly or indirectly, the types of crime provided for by Articles. 25-septiesdecies 25-duodevicies of the Decree, or such as to facilitate its commission;
- whereas, although they are such that they do not in themselves constitute offences covered by those considered above, they may potentially become so;
- not compliant with the laws, regulations in force, as well as company procedures or, in any case, not in line with the principles expressed in the Model and Code of Ethics of ITS CONTROLLI TECNICI.

In the context of such conduct, it is prohibited, inter alia, to:

- establish relationships (orders, tenders, consultancy or any commercial and / or financial transaction) with subjects, entities, companies or associations in any form established, in Italy or abroad - both directly and through an intermediary - of which the identity, integrity and correctness has not been ascertained accurately, diligently and in a traceable and documented manner, as well as, in the case of a company, actual ownership or links of control;
- establish relationships with subjects who refuse or show reticence in providing information relevant to their correct, effective and complete knowledge;
- acquire, procure, convert or transfer property known to have been of criminal origin or, more generally, carry out any operation aimed at concealing or concealing the illicit origin or helping anyone involved in this activity to escape the legal consequences of their actions;
- provide, directly or indirectly, funds in favor of or collaborate with subjects who intend to commit one or more crimes of the species.

On the other hand, the following cases were excluded from the risk analysis as they are not relevant or do not characterize the activities carried out by the Company:

- Falsehoods in coins, public credit cards, stamp values and instruments and signs of recognition pursuant to art. 25-bis, Legislative Decree 231/01 (with the exception of articles 473 and 474 of the Italian Criminal Code, for which reference is made to the principles adopted in the field of crimes against industry and commerce);
- Practices of mutilation of female genital organs pursuant to art. 25-quarter 1, Legislative Decree 231/01;
- Crimes against the individual personality pursuant to art. 25-quinquies, Legislative Decree 231/01, except for the case referred to in art. 603 bis of the Penal Code (Illicit intermediation and labor exploitation) for which reference is made to the Protocols adopted as part of the process of Selection, recruitment and management of personnel;
- Market abuse pursuant to art. 25-sexies D.Lgs. 231/01;
- Transnational crimes concerning drug trafficking and obstruction of justice, introduced by art. 10 of Law 146/2006 (with regard to criminal offenses concerning crimes of association, reference is made to the above reported in the Protocol on Crimes of organized crime, while for the offense referred to in Article 25 decies of the Decree, which is based on the establishment of relations with the Judicial Authority, including foreign States, reference is made to the Protocol on Crimes against the Public Administration);
- Fraud in sports competitions pursuant to art. 25 quaterdecies of the Decree;
- Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (Article 2 of Law 898/1986).

  In any case, the Company's Code of Ethics has defined values and principles of integrity conduct, correctness and loyalty suitable to prevent the commission of crimes related to the cases described above.

ATTACHMENTS

- Code of Ethics ITS CONTROLLI TECNICI