



ORGANISATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEG. DECREE 231/2001

SPECIAL PART

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SPECIAL PART “A”

Crimes against the Public Administration (former Articles 24 and 25 of Legislative Decree no. 231/2001), corruption among private individuals (former Article 25-ter lett. s-bis of Legislative Decree no. 231/2001) and inducement not to make statements or to make false statements to the judicial authorities (former Article 25-decies of Legislative Decree no. 231/2001)



1. OFFENCES AGAINST THE PUBLIC ADMINISTRATION, CORRUPTION BETWEEN PRIVATE INDIVIDUALS AND THE ADMINISTRATION OF JUSTICE

Special Part “A” is aimed at the specific prevention of the following offences, which presuppose the establishment of relations with the Public Administration (understood in a broad sense and such that it also includes the Public Administration of foreign states), the Judicial Authority or private third parties:

- ✱ Fraud to the detriment of the State or other public body or the European Community (Article 640(2)(1) of the Criminal Code);
- ✱ Aggravated fraud to obtain public funds (Article 640 bis of the Criminal Code);
- ✱ Embezzlement of public funds (Article 316 bis of the Criminal Code);
- ✱ Unlawful receipt of public funds (Article 316 ter of the Criminal Code);
- ✱ Computer fraud to the detriment of the State or other public body (Article 640b(1) of the Criminal Code);
- ✱ Extortion (Article 317 of the Criminal Code);
- ✱ Bribery for the exercise of a function (Arts. 318-20, 321 of the Criminal Code);
- ✱ Bribery for an act contrary to official duties (Articles 319-20, 321 of the Criminal Code);
- ✱ Aggravating circumstances (Article 319 bis of the Criminal Code);
- ✱ Bribery in judicial proceedings (Article 319 ter of the Criminal Code);
- ✱ Undue inducement to give or promise benefits (Article 319c of the Criminal Code);
- ✱ Bribery of a person in charge of a public service (Article 320 of the Criminal Code);
- ✱ Penalties for the corruptor (Art. 321 of the Criminal Code);
- ✱ Incitement to corruption (Article 322 of the Criminal Code);
- ✱ Bribery between private individuals (Article 2635 of the Civil Code);
- ✱ Instigation of bribery between private individuals (Article 2635 of the Civil Code);
- ✱ Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the International Criminal Court or organs of the European Community and officials of the European Community and foreign states (Article 322 bis Criminal Code);
- ✱ Inducement not to make statements or to make false statements to the judicial authorities (Article 377 bis of the Criminal Code, Article 25 decies of the Decree, Article 10, paragraph 9, Law no. 146 of 16.03.2006);
- ✱ Aiding and abetting (Article 10(9), Law No 146 of 16 March 2006);
- ✱ Trafficking in unlawful influence (Article 346-bis of the Criminal Code);
- ✱ Fraud in public supplies (Article 356 of the Criminal Code);
- ✱ Abuse of office (Article 323 of the Criminal Code);
- ✱ Embezzlement (Articles 314 and 316 of the Criminal Code);
- ✱ Disruption to the freedom of public auctions (Article 353 of the Criminal Code);
- ✱ Disruption to the freedom of the procedure for selecting a contractor (Article 353-bis Criminal Code).

It should be noted that the offences of embezzlement (Article 314(1) of the Criminal Code), embezzlement through profiting from third-party errors (Article 316 of the Criminal Code) and abuse of office (Article 323 of the Criminal Code), are relevant for 231 purposes only “when the act offends the financial interests of the European Union”.



2. RISK AREAS

This Special Part defines crime risk areas as those areas of activity within which offences may be committed concerning relations with the Public Administration (hereinafter “**PA**”) and the offence of inducement not to make statements or to make false statements to the judicial authorities. These areas presuppose the establishment of relations, direct or indirect, with the Public Administration or the Judicial Authority.

In addition, the aforementioned Special Part also includes the offence of bribery among private individuals and incitement to bribery among private individuals, which presuppose the establishment of direct or indirect relations with private individuals.

Given the specific nature of the activities carried out by Leonardo Logistics and the internal structure adopted, the areas at risk of offences have been preliminarily identified, i.e., the areas within which relations are maintained with the PA, the Judicial Authority and private parties.

The crime risk areas and support areas are set out below:

1. Authorizations, Concessions and Relations with Institutions and Control Bodies

1.1 Potentially relevant offences and examples of possible methods of committing them

- article 640 of the Criminal Code Fraud

The activity presents a potential risk of committing the offence of fraud where the Company submits false or falsified documentation to public bodies while fulfilling their requirements in order to obtain an unlawful advantage.

- article 640-ter of the criminal code Computer fraud

Where obligations are fulfilled using the Public Administration's computerised/telematic system, the risk of committing the offence of computer fraud could arise where the system itself and the data entered are altered, or the processed data are used improperly or illegally, causing a loss to the Public Administration.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity presents a potential risk of commission of the offence of bribery if money or other benefits (including through a consultant managing relations on behalf of the Company) is paid by the Company to public officials or persons in charge of a public service, for example when carrying out tasks for public bodies, in order to obtain advantages and/or favourable treatment.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity presents a potential risk of committing the offence of trafficking in unlawful influence if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediary work exercised by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

2. Management of relations with the Public Administration



2.1 Potentially relevant offences and examples of possible methods of committing them

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

Bribery and corruption offences could theoretically be committed if, during inspection visits, money or other benefits were given or promised to public officials in order to obtain an undue benefit for the Company (for example, the omission or mitigation of sanctions resulting from identified non-compliance).

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity presents a potential risk of commission of the offence of undue inducement to give or promise benefits where, with the same objective, money or other benefits are offered to a public official or a person in charge of a public service who, abusing their capacity or powers, has induced such a promise or donation.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity also presents a potential risk of committing the offence of trafficking in unlawful influence if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation carried out by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 2638 Civil Code Hindering the work of the public supervisory authorities

In the management of inspection visits by the Public Supervisory Authorities, the offence in question could be committed if false facts were presented or if the Company were to conceal, in whole or in part, facts that it should have disclosed in order, for instance, to avoid the imposition of sanctions.

3. Acquisition and management of grants, financing, insurance and guarantees granted by public entities

3.1 Potentially relevant offences and examples of possible methods of committing them

- article 640 of the Criminal Code Fraud

The activity presents a potential risk of committing the offence of fraud where the Company submits false or falsified documentation to public bodies when obtaining and managing grants, subsidies, financing, insurance and guarantees in order to gain an unlawful advantage.

- article 640-ter of the criminal code Computer fraud

Where the request for concessions requires the use of a Public Administration computer/telematic system, the risk of committing the offence of computer fraud could arise if the system itself and the data entered on it are altered, or if the data processed are used improperly or illegally, causing damage to the Public Administration itself.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity presents a potential risk of the commission of the offence of bribery if money or



other benefits (including through a consultant managing relations on behalf of the Company) is paid by the Company to public officials or persons in charge of a public service, for example when managing grants, subsidies, financing, insurance and guarantees, in order to obtain advantages and/or favourable treatment.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity presents a potential risk of commission of the offence of undue inducement to give or promise benefits where, with the same objective, money or other benefits are offered to a public official or a person in charge of a public service who, abusing their capacity or powers, has induced such a promise or donation.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity presents a potential risk of committing the offence of trafficking in unlawful influence if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediary work exercised by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 640-bis of the Criminal Code, aggravated fraud to obtain public funds and Article 316-ter of the Criminal Code Undue receipt of public funds

Submission of declarations or documents that are false or certify things that are not true, as well as omission of required information, in order to unduly obtain public funding.

Misleading a public official or a person in charge of a public service by means of fraudulent conduct in order to obtain public funding for Leonardo Logistics, even though the necessary requirements have not been met.

- article 316-bis of the criminal code Embezzlement of public funds

Use of funds obtained from public bodies for purposes other than those for which they were granted.

4. Tax compliance management

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity presents a potential risk of the various types of corruption/bribery offences being committed where money or other benefits are given or promised to a public official or person in charge of a public service in order to obtain an undue benefit for the Company.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity presents a potential risk of commission of the offence of undue inducement to give or promise benefits where, with the same objective, money or other benefits are offered to a public official or a person in charge of a public service who, abusing their capacity or powers, has induced such a promise or donation.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity also presents a potential risk of committing the offence of trafficking in unlawful



influence if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation carried out by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

5. Personnel selection, recruitment and evaluation

- article 640 of the Criminal Code Fraud

With regard to the recruitment of personnel belonging to protected categories, there could be an opportunity for committing fraud, if the correct data based on which the numbers for mandatory requirements are set are not transmitted to the relevant public bodies.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The selection of personnel could be used to commit the offence of bribery where, for example, persons close to or favoured by a public official are selected or paid a salary that is not in line with company policies and the market, in order to obtain favourable treatment for the Company.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

Company personnel may be unduly induced to select a candidate close to or favoured by a public official in order to obtain advantages for the Company.

Company personnel may be unduly induced, following the hiring of a person close to or agreeable to a public official, to facilitate that person's career path based on non-meritocratic criteria, in order to obtain an undue advantage for the Company, or be induced to favour in terms of attendance, overtime, salary calculation, leave and holidays, employees or co-workers close to or suggested by a public official or person in charge of a public service.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity presents a potential risk of committing the offence of trafficking in unlawful influence if the career path of employees or co-workers close to or suggested by a third party is facilitated, or if employees or co-workers close to or suggested by a third party are favoured, in terms of attendance, overtime, salary calculation, leave and holidays, in order to generate an undue advantage in favour of the Company, thanks to their intermediation with a public official or with a person in charge of a public service by virtue of their existing relations with the latter.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

Hiring or offering or promising to hire (including through an intermediary) persons close to or acceptable to a private counterparty (who hold managerial or subordinate positions in private companies or bodies), so that the latter performs or omits an act in violation of the obligations of their office or obligations of loyalty, in order to obtain favourable treatment for the Company.



Granting to persons close to or favoured by a private counterparty (who hold managerial or subordinate positions in private companies or bodies) remuneration or benefits not in line with company policies or the market, so that the latter performs or omits an act in breach of the obligations of their office or the obligations of loyalty, in order to obtain favourable treatment for the Company.

6. Personnel administration

- article 640 of the Criminal Code Fraud

The activity in question could be at risk of fraud being committed if social security and welfare contributions (INPS and INAIL) are not paid regularly.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity in question could be used to commit the offence of bribery, for instance where personnel who are not actually employees of the Company and who are “close” to a public official are included in the staff establishment in order to obtain favourable treatment not due to the Company, and are therefore paid undue remuneration.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The staff establishment could be manipulated to create funds to be used for corrupt purposes or to be unduly paid, offered or promised to a third party as a reward for their intermediation with a public official or a person in charge of a public service.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

Insertion in the staff establishment of fictitious employees and subsequent payment of remuneration to them in order to create “slush funds” to be used for corrupt purposes.

Disbursement of expense reimbursements against unjustified/ non-existent expense reports (in whole or in part), in order to create “slush funds” to be used for corrupt purposes.

Payment or promise or offer of payment to a private counterparty (who holds a management or subordinate position in private companies or bodies) or to persons close to or acceptable to them of money in the form of unjustified/ non-existent (in whole or in part) expense reimbursement/ entertainment expenses, in order for the latter to perform or omit an act in breach of the obligations inherent in their office or the obligations of loyalty, in order to obtain favourable treatment for the Company.

7. Sales of goods and services

- article 640 of the Criminal Code Fraud

In the context of participation in public tenders, the Company may submit false or falsified documentation to the Public Administration in order to obtain undue and unjustified favours for the Company, despite not meeting the tender requirements.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)



Bribery offences could be committed if commercial agreements are concluded with persons close to the Public Administration on economic conditions that are particularly advantageous to the customer (e.g. application of prices not in line with company policies, which do not guarantee the desired marginality), in order to benefit the Company in other ways.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

Moreover, the activity presents a potential risk of the offence of undue inducement to give or promise benefits being committed where, with the same objective, unjustifiably favourable business conditions are established with a counterparty close to a public administration official who, abusing their office or powers, induced such benefits.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity also presents a potential risk of the offence of trafficking in unlawful influence being committed if unjustifiably favourable commercial conditions are defined with respect to a counterparty close to a third party, in order to generate an undue advantage in favour of the Company, thanks to intermediation by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with the latter.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

In the context of the activities in question, there could be a risk of the offences of bribery among private individuals and incitement to bribery among private individuals being committed if money or other benefits were paid to a representative of a customer in order to induce them to conclude a commercial agreement on conditions that are unjustifiably favourable to the Company, and not to enter into business relations with the Company's competitors.

8. Management of shipments, transport and customs operations

- Fraud to the detriment of the State or other public body (Article 640(2) of the Criminal Code)

The offence could be committed where, by means of artifice or deception aimed at misleading a public official belonging to the State or a public body, who performs an act of disposition of assets, an unfair profit is obtained.

In particular, for example, such conduct could involve the transmission to the competent public bodies of untruthful or altered documentation, also in relation to requests for information or clarifications, with the aim of influencing the issue or renewal of the authorization.

- Bribery (articles 318, 319, 320, 321, 322 of the Criminal Code)

The offence may occur where a public official or a person in charge of a public service receives undue money or other benefits, or accepts a promise thereof, for the exercise of their functions or powers, or for performing or having performed an act contrary to their official duties. For example, the act of bribery could be carried out in order to induce the public official to ignore, during audits/inspections/checks, or with respect to the transmission of requested data, any



non-compliance by the offender. It should be noted that the notion of “benefit” must be understood in a broad sense (e.g. hiring relatives, friends, etc.). The offence could also be committed if the above offer or promise was made to a public official or a person in charge of a public service, but not accepted by them.

- *Trafficking in Unlawful Influence (Article 346-bis of the Criminal Code)*

The offence could arise where, apart from cases of complicity in the more serious offence of bribery, a person exploiting or boasting of existing or alleged relations with a public official or a person in charge of a public service unduly causes money or other benefits to be given or promised to themselves or others, as the price for their unlawful intermediation with a public official or a person in charge of a public service, or to remunerate them in connection with the exercise of their functions or powers.

9. Litigation management

- *article 319-ter of the Criminal Code Bribery in judicial proceedings*

The activity presents a potential risk of committing the offence of bribery in judicial acts if money or other benefits are offered or given to a public official or a person in charge of a public service (e.g. a magistrate, chancellor or other official) to perform or omit acts of their office or contrary to their office, in order to favour the Company in civil, criminal or administrative proceedings.

- *article 319-quater of the Criminal Code Undue inducement to give or promise benefits*

The activity presents a potential risk of the offence of undue inducement to give or promise benefits being committed where, with the same objective, money or other benefits are given or offered to a public official or a person in charge of a public service who, abusing their office or powers, has induced the private individual to make such a promise or give such a benefit.

- *article 346-bis of the Criminal Code Trafficking in unlawful influence*

The activity presents a potential risk of the offence of trafficking in unlawful influence being committed if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to intermediation by the latter with a public official or a person in charge of a public service by virtue of existing relations with them.

- *article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals*

The offence of bribery, in the context of the management of judicial or extrajudicial disputes or the definition of any settlement agreements, could materialise when money or other benefits are promised or paid to the counterparty or to a third party, such as the counterparty's lawyer, in order to obtain an undue advantage.

- *article 377-bis of the Criminal Code Inducement not to make statements or to*



make false statements to the judicial authorities

The offence in question could occur where money or other benefits are offered or promised to a person called to testify in criminal proceedings before the judicial authority, or where the potential witness is influenced, with threats or violence, to induce them not to make statements or to make false statements.

10. Finance and treasury management

- *articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)*

This activity could be instrument in bribery offences being committed, in that the improper management of payments/petty cash could represent an opportunity to create liquid assets to be used for corrupt purposes, for example by means of the Company's giving money to public officials or persons in charge of a public service in order to obtain advantages and/or favourable treatment.

- *article 319-quater of the Criminal Code Undue inducement to give or promise benefits*

Moreover, the activity presents a potential risk the offence of undue inducement to give or promise benefits being committed where, with the same objective, money is offered to a public official or a person in charge of a public service who, abusing their position or powers, has induced such a promise or donation. The Company could also be unduly induced to select a bank or other credit institution favoured by a public official in order to obtain undue advantages.

- *article 346-bis of the Criminal Code Trafficking in unlawful influence*

The activity could be instrumental in the offence of trafficking in unlawful influence being committed through the improper management of payments/petty cash, which could represent an opportunity for the creation of liquid assets to be used to unduly pay, offer or promise money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation by the third party with a public official or a person in charge of a public service by virtue of existing or claimed relations with the latter.

- *article 2635 of the Civil Code Bribery between private individuals*

The activity could be instrumental in the offence of bribery between private individuals and incitement to bribery between private individuals being committed in that the improper handling of payments/petty cash could provide an opportunity for the creation of cash to be used for corrupt purposes.

- *article 2635-bis of the Civil Code Incitement to bribery between private individuals*

The management of credit could also be instrumental to the offence in question being committed, if incorrect management of credit facilities is used for the creation of funds intended for corrupt activities.



11. Planning and Control

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity could be instrumental to the offence of bribery being committed in that the improper planning of administrative and accounting activities could provide an opportunity for the creation of cash to be used for bribery purposes.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity could be instrumental to the offence of trafficking in unlawful influence being committed through the planning of economic and commercial conditions as an undue payment, offer or promise to a third party, in order to generate an undue advantage in favour of the Company, thanks to intermediation by the third party with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 2635 of the Civil Code Bribery between private individuals

The activity could be instrumental to the offence of bribery among private individuals and incitement to bribery among private individuals being committed, since the improper planning of administrative and accounting activities could provide an opportunity for the creation of liquid assets to be used for corrupt purposes.

12. Purchasing of goods and services

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity could be instrumental to bribery and corruption offences being committed if suppliers close to a public official were selected in order to obtain favourable treatment for the Company, or if economic and commercial conditions were defined (e.g. list prices higher than market prices) in order to create funds to be used for bribery.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity could take place if the personnel in charge were unduly induced to select a supplier close to or acceptable to a public official in order to obtain advantages for the Company.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity could be instrumental to the offence of trafficking in unlawful influence being committed through the definition of economic and commercial conditions (e.g. list prices higher than market prices) as an undue payment, offer or promise to a third party, in order to generate an undue advantage in favour of the Company, thanks to intermediation by the third party with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 2635 of the Civil Code Bribery among private individuals; Article 2635-bis of the Civil Code Incitement to bribery among private individuals

In the activity in question, there is a potential risk of committing the offence of bribery among



private individuals and incitement to bribery among private individuals where money or other benefits are paid to an employee in charge of sales of a supplier in order to induce them to conclude a contract for the supply of services on particularly favourable terms for the Company, as well as to refrain from doing business with competitors of the Company.

Moreover, the activity in question could be instrumental to the offence of bribery among private individuals being committed where undue remuneration or remuneration higher than that due or market rates is paid to suppliers in order to create funds to be used for corrupt purposes.

13. Consultancy and professional services

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The award of consultancy contracts could be instrumental to bribery and corruption offences being committed if, for instance, a professional 'close to' or 'favoured' by a public official is selected, or by creating 'funds' through the authorization of invoices for non-existent services or for an amount exceeding the due or market value.

- article 2635 of the Civil Code Bribery among private individuals; Article 2635-bis of the Civil Code Incitement to bribery among private individuals

The offence of bribery among private individuals may arise when a Company employee bribes the Chief Executive Officer of a consulting company in order to obtain the provision of a service on more favourable terms.

14. Sponsorships, advertising initiatives and contributions

- articles 318, 319, 320, 321 and 322 of the criminal code. Bribery and corruption in its various forms

The offences in question could theoretically arise where the gift given constitutes a benefit, given or promised, to a public official to perform an act of their office or contrary to their office.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

Moreover, the activity presents a potential risk of committing the offence of undue inducement to give or promise benefits in the event that, with the same objective, gifts are given to a public official or a person in charge of a public service who, abusing their position or powers, has induced such a gift.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity could also be used for the offence of corruption. In the performance of the activity in question, donations may - for example - be made to a public official, a person in charge of a public service or persons close to them, or sums of money may be paid in the form of gifts to natural or legal persons close to or favoured by them, in order to obtain undue favourable treatment.

In addition, donations could be misused for the purpose of creating funds to be used for corrupt purposes.



Lastly, the activity presents a potential risk of the offence of trafficking in unlawful influence if the Company unduly acknowledges, offers or promises a gift to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation of the third party with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

In the context of the activities in question, the risk of committing the offences of bribery among private individuals and incitement to bribery among private individuals could arise in the event that a bribe is given to a person in order to induce them to enter into a commercial agreement on conditions that are unjustifiably favourable to the Company, as well as to refrain from doing business with competitors of the Company.

15. Gifts, hospitality and entertainment expenses

- articles 318, 319, 320, 321 and 322 of the criminal code. Bribery and corruption in its various forms

The offences in question could theoretically arise where the gift given constitutes a benefit, given or promised, to a public official to perform an act of their office or contrary to their office.

- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

Moreover, the activity presents a potential risk of committing the offence of undue inducement to give or promise benefits in the event that, with the same objective, gifts are given to a public official or a person in charge of a public service who, abusing their position or powers, has induced such a gift.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity could also be used for the offence of corruption. In performing the activity in question, donations could - for instance - be made to a public official, a person in charge of a public service or to persons close to them, or sums of money could be paid in the form of gifts to natural or legal persons close to or favoured by them, in order to obtain undue favourable treatment. In addition, donations could be misused for the purpose of creating funds to be used for corrupt purposes. Lastly, the activity presents a potential risk of the offence of trafficking in unlawful influence if the Company unduly acknowledges, offers or promises a gift to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation of the third party with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

In the context of the activities in question, the risk of committing the offences of bribery among private individuals and incitement to bribery among private individuals could arise in the event that a bribe is given to a person in order to induce them to enter into a commercial agreement on conditions that are unjustifiably favourable to the Company, as well as to refrain from doing business with competitors of the Company.



16. Management of extraordinary transactions

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity could be used to commit the bribery offences in question if the extraordinary transaction and the related payments are structured so as to allow the formation of funds to be used for bribery or to be allocated to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediation of the third party with a public official or a person in charge of a public service by virtue of relations existing with them.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code Incitement to bribery between private individuals

The offences of bribery among private individuals and incitement to bribery among private individuals could be committed if a third party, such as an independent person in charge of evaluating the transaction or a representative of the target company, is bribed in order to define and/or obtain more advantageous conditions in the M&A transaction. The activity could also be used to commit the offences in question if the extraordinary transaction and the related payments were structured to allow the formation of funds to be used for corrupt purposes.

17. Management of intra-group relations

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms); Article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity could be used to commit the types of offences in question if intra-group payments were structured to allow the formation of fund to be used for corrupt purposes or to be unduly paid, offered or promised to a third party as a reward for the third party's intermediation with a public official or a person in charge of a public service.

- article 2635 of the Civil Code Bribery among private individuals and Article 2635-bis of the Civil Code. Incitement to bribery between private individuals;

The activity could be used to commit the offences of bribery between private individuals and incitement to bribery between private individuals if the payment of intercompany fees were structured in such a way as to allow the formation of funds to be used for corrupt purposes.

18. Industrial logistics management

- article 640 of the Criminal Code Fraud

The activity presents a potential risk of committing the offence of fraud where the Company submits false or falsified documentation to public bodies while fulfilling their requirements in order to obtain an unlawful advantage.

- article 640-ter of the criminal code Computer fraud

Where obligations are fulfilled using the Public Administration's computerised/telematic system, the risk of committing the offence of computer fraud could arise where the system



itself and the data entered are altered, or the processed data are used improperly or illegally, causing a loss to the Public Administration.

Where the request for authorizations/concessions requires the use of a Public Administration computer/telematic system, the risk of committing the offence of computer fraud could arise if the system itself and the data entered on it are altered, or if the data processed are used improperly or illegally, causing damage to the Public Administration itself.

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)

The activity presents a potential risk of commission of the offence of bribery if money or other benefits (including through a consultant managing relations on behalf of the Company) is paid by the Company to public officials or persons in charge of a public service, for example when carrying out tasks for public bodies, in order to obtain advantages and/or favourable treatment.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity presents a potential risk of committing the offence of trafficking in unlawful influence if the Company unduly pays or promises money or other benefits to a third party in order to generate an undue advantage in favour of the Company, thanks to the intermediary work exercised by the latter with a public official or a person in charge of a public service by virtue of existing or claimed relations with them.

19. Management of participation in public tenders

- articles 318, 319, 320, 321 and 322 of the Criminal Code. Bribery and corruption (in its various forms)
- article 319-quater of the Criminal Code Undue inducement to give or promise benefits

The activity presents a potential risk of the offences in question being committed if money or other benefits (including through a consultant managing relations on behalf of the Company) is paid by the Company to public officials or persons in charge of a public service, for instance when participating in public tenders, in order to obtain undue advantages and/or favourable treatment.

- article 346-bis of the Criminal Code Trafficking in unlawful influence

The activity presents a potential risk of the offence of trafficking in unlawful influence being committed if unjustifiably favourable commercial conditions are defined with respect to a counterparty close to a third party, in order to generate an undue advantage in favour of the Company, thanks to intermediation by the latter with a public official or a person in charge of a public service by virtue of existing relations with the latter.

- article 353 of the Criminal Code Disruption to the freedom of public auctions

The Company could commit the offence of disruption to the freedom of public auctions when taking part in public tenders or private bids on behalf of public bodies or conducted by a public official, where it offers promises or gifts to prevent or disrupt the tender, or turns away bidders.



- *article 353-bis Criminal Code Disruption to the freedom of the procedure for selecting a contractor*

The activity of participating in public tenders or private bids on behalf of public entities or conducted by a public official could lead to the risk of the offence of disrupting the freedom of the procedure for selecting a contractor being committed where, by fraudulent means or the promise/granting of undue benefits, the administrative procedure aimed at establishing the content of the call for tenders is altered, in order to influence the manner in which the public administration chooses the contractor, directly or indirectly benefitting the Company.

- *article 356 of the criminal code Fraud in public supply*

The activity presents a potential risk of the offence of fraud in public supplies being committed where, in the performance of supply contracts with public bodies, goods are delivered, in bad faith, that differ in quantity or quality from those declared or agreed, in order to obtain an undue advantage for the Company (e.g. unduly higher consideration than the value of the goods delivered).



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

In this sense, it is expressly prohibited - for Company Representatives, directly, and for external Co-workers and Partners - to engage in conduct:

- ✱ which constitutes the types of offence considered above (24, 25, 25-ter lett. s) bis and 25-decies of the Decree);
- ✱ which, although it does not itself constitute offences falling within those considered above, may potentially become such;
- ✱ which does not comply with company procedures or, in any case, is not in line with the principles laid down in this Model and in the Code of Ethics.
- ✱ favours any situation of conflict of interest with respect to the Public Administration in relation to the aforementioned offences.

Within the context of the aforementioned conduct, it is in particular prohibited to:

- ✱ make monetary donations to public officials or private individuals, which may constitute one of the offences in question;
- ✱ promise or distribute, solicit or receive gifts and gratuities outside the provisions of the corporate rules (i.e., as provided by the Code of Ethics and the Leonardo Group Anti-Corruption Code, any form of gift offered or received outside the limits of normal business practices or courtesy, or in any case aimed at acquiring favourable treatment in the conduct of any business activity). In particular, any form of gift to Italian and foreign public officials (including in those countries where the giving of gifts is a common practice), to private individuals, to family members of the above-mentioned persons, which is intended to exert unlawful influence or made with the expectation of receiving something in return and which in any case could be interpreted as aimed at obtaining favourable treatment, is prohibited. Permitted gifts are always characterised by their low value and must be adequately documented;
- ✱ promise or grant other advantages of any kind (promises of employment, use of company assets, etc.) to representatives of the Public Administration or private persons that may lead to the same consequences as those set out in the previous paragraph;
- ✱ receive benefits of any nature whatsoever, outside the limits of normal business practices or courtesy, or in any case aimed at acquiring undue favourable treatment in the conduct of any business activity;
- ✱ incur entertainment expenses which are unreasonable or lack any real business purpose;
- ✱ make "facilitation payments", i.e. payments of modest value and not official payments for the purpose of speeding up, favouring or ensuring the performance of a routine activity or in any case one included within the scope of the duties of the public or private entities with which the Company has relations;



- ✱ perform services in favour of business partners and/or consultants that are not adequately justified in the context of the relationship established with them;
- ✱ pay fees to professionals that are not adequately justified in relation to the type of assignment to be carried out and current local practice;
- ✱ exert undue pressure or demands on public officials with a view to the performance of activities pertaining to the office;
- ✱ use sums received from national or European Community public bodies by way of disbursements, grants or financing for purposes other than those for which they were intended;
- ✱ provide, in any form, untrue or incomplete information to the national or foreign Public Administration;
- ✱ influence in any form and by any means the freedom of determination of persons who, for any reason, are called upon to make statements before the Judicial Authorities;
- ✱ produce false or altered documents/data;
- ✱ engage in misleading conduct that could mislead the PA in the technical and economic assessment of the products and services offered/supplied;
- ✱ engage in conduct that, by means of violence or threats, or by gifts, promises, collusion or other fraudulent means, is intended to prevent or disrupt public tenders, or to drive away bidders;
- ✱ engage in conduct that, by means of violence or threats, or by gifts, promises, collusion or other fraudulent means, is intended to disrupt the administrative procedure aimed at establishing the content of the call for tenders or other equivalent act in order to influence the manner in which the PA selects the contractor;
- ✱ omit due information in order to steer the PA's decisions in their favour;
- ✱ use public grants / subsidies / funding for purposes other than those for which they were obtained;
- ✱ make unauthorized access to the PA's information systems to obtain and/or modify information for the benefit of the Company;
- ✱ abuse the position of manager/maintainer of the PA's ICT systems in order to obtain and/or modify information to the Company's advantage.

The following obligations also apply:

- ✱ the heads of functions that have contact with the PA must:
 - provide their colleagues with directives on the operational conduct to be adopted in formal and informal contacts with the various public entities, according to the specific nature of their area of activity, transferring knowledge of the rules and awareness of crime-risk situations;
 - provide adequate traceability mechanisms for information flows to the PA.
- ✱ The appointment of external parties to act on behalf of Leonardo Logistics with respect to the PA must be a formal process and include a specific binding clause requiring compliance with the ethical principles and rules of conduct adopted by the Company.



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable *ex post*, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

In line with the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Authorizations, Concessions and Relations with Institutions and Control Bodies

Without prejudice to the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out the activities of preparing, verifying and authorizing the documentation intended for obtaining authorizations, concessions and managing relations with Institutions/Control Bodies;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in relations with institutions and control bodies;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for managing relations with the PA, also in the event of an inspection;
- ✱ granting, where necessary, power of attorney to the persons involved to provide them with the power to represent the company before Control Institutions and Bodies;



- ✱ traceability of any documentation that requested and delivered to the Control Institutions and Bodies;
- ✱ formal authorization from top management, or another function delegated by it, for the delivery of the documentation requested and/or delivered to the Institutions/Control Bodies;
- ✱ formalisation in specific documentation of the relations with representatives of the Control Bodies in the event of inspection visits in order to ensure the traceability of the process;
- ✱ formal designation of the person responsible for presiding over audits/investigations/requests for licences/authorizations by the Supervisory Authority and private parties;
- ✱ reporting of privileged relations/conflicts of interest between the party and the third party and abstaining from management of the activities;
- ✱ communication of any critical issues that have arisen as a result of the audit/inspection to the identified function/subject;
- ✱ filing of documentation supporting the transmission of data to the institutions and control bodies.

4.2 Management of relations with the Public Administration

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out the activities of preparing, verifying and authorizing documentation intended for the Public Administration;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in relations with the Public Administration;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for managing relations with the PA, also in the event of an inspection;
- ✱ granting, where necessary, power of attorney to the persons involved in order to give them the power to represent the company before the Public Administrations;
- ✱ formal notification to the relevant structures of the start of the inspection and definition of the relevant operating procedures;
- ✱ formal identification of persons authorized to deal with the PA;
- ✱ formal identification of the corporate roles authorized to provide documentation in response to requests by the Public Administration/independent administrative authorities;
- ✱ formal signing of an inspection report containing the findings of the inspection/audit/assessment;
- ✱ monitoring of the transmission of the documentation requested during the inspection/audit/assessment;
- ✱ verification and formal certification, by the heads of the competent corporate structure, of the completeness and correctness of the documentation requested/collected by the Public Administration;
- ✱ carrying out of checks on the existence of the necessary requirements, before entering into relations with Public Administrations;
- ✱ transparency and cooperation during inspections by the PA, in order to ensure the proper conduct of checks;
- ✱ formal reporting to senior management and the parent company in the event of audits and inspections by the Public Administration;



- * participation of at least two company representatives in the case of relevant meetings with representatives of the PA concerning decision-making processes;
- * formal authorization of the documentation submitted to the PA (applications for/renewal of authorizations, etc.);
- * formalisation in specific documentation of relations with representatives of the Public Administration, in the event of inspection visits or in the event of receipt of improper requests, in order to ensure the traceability of the process;
- * access to telematic systems for the transmission of data to the PA restricted to authorized staff resources only;
- * filing of documentation supporting the transmission of data to the PA.

4.3 Acquisition and management of grants, financing, insurance and guarantees granted by public entities

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- * segregation between the areas/subjects carrying out the activities of preparing and signing funding applications, monitoring receipts and operational management of funds, contributions, grants, etc;
- * procedures/protocols that clearly identify roles, responsibilities and operating procedures for identifying and selecting tender calls of interest to the company, preparing and signing funding applications, reporting, monitoring receipts and operational management of funds, etc;
- * identification of the persons who, in relation to their role and/or by means of power of attorney, may represent the Company with respect to the funding bodies;
- * identification, by means of power of attorney, of the persons authorized to sign applications for funding and to report on them;
- * identification of the persons authorized to account for them;
- * traceability of relations with the body disbursing grants, subsidies or financing, including during inspections;
- * formalization of project documentation (technical, economic, etc. reports) to support applications for grants, subsidies or funding;
- * monitoring of the progress of ongoing applications and projects being implemented;
- * formal reporting on the project funded;
- * check on the correct and complete disbursement of the financing by the funding body;
- * filing of documentation supporting the management of the financed project.

4.4 Tax compliance management

In line with the general principles of conduct and control, the regulation of the activity must provide for:



- ✱ segregation between the areas/persons calculating direct and indirect taxes, verifying their correctness, preparing tax returns and payment forms and authorizing payment;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system for the management of tax obligations;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for the management of tax obligations (determination of taxes, preparation and transmission of payment forms, making payments, recording of accounting entries, etc.);
- ✱ identification of the company figures in charge and definition of methods for checking the calculation of current and deferred taxes;
- ✱ calculation of taxes by the personnel in charge of these activities, with the support of specific automatic tools integrated with the accounting systems;
- ✱ review of tax calculations before they are recorded in the accounts by the personnel in charge of these activities;
- ✱ formal definition of the operating procedures for carrying out tax assessments during non-recurring or extraordinary transactions;
- ✱ user profiling, within the company's information system for tax management, which ensures adequate segregation of activities (between those who check and those who authorize the subsequent transmission) and guarantees the correctness of the data contained in the payment forms;
- ✱ corporate roles responsible for monitoring changes in the relevant regulations and compliance;
- ✱ obligation to produce adequate documentation of the taxable adjustments made;
- ✱ traceability of documentation produced in the course of tax assessment and tax record keeping and updating;
- ✱ provision for monitoring the proper custody of all tax documents as required by current legislation (returns, compulsory tax ledgers, contracts, etc.);
- ✱ formal verification of the completeness and correctness of the data needed to calculate taxes;
- ✱ formal approval, in compliance with existing system of delegation and powers of attorney, of the tax return and payment forms;
- ✱ identification of the company figures in charge of preparing payment forms / returns (e.g. income tax return, VAT return, 770, etc);
- ✱ monitoring and compliance with the deadlines for submitting annual tax returns and paying taxes;
- ✱ performance of monitoring with regard to changes in the relevant regulatory framework, in order to keep the Company in line with the provisions of current and applicable regulations;
- ✱ filing and storage of documentation supporting the transmission of data relating to the management of tax obligations.



4.5 Personnel administration

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/subjects carrying out the activities of processing and checking payslips and modifying employee records;
- ✱ segregation between the areas/subjects performing the activities of processing, checking and authorizing payment forms and tax returns;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in the administrative management of personnel;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for the administrative management of personnel;
- ✱ monitoring of changes in and compliance with the requirements of relevant legislation and regulations;
- ✱ traceability of relations with the relevant social security and welfare institutions, including during inspections;
- ✱ documented management of employee records and changes to them;
- ✱ formal authorization of staff holiday/overtime/leave requests;
- ✱ formal authorization of salary changes for staff;
- ✱ formal authorization for business trips and travel;
- ✱ formal authorization, in accordance with the existing delegation system and powers of attorney, of payment orders relating to remuneration;
- ✱ existence of an appropriate service contract which defines and regulates the outsourcer's administrative activities and responsibilities;
- ✱ filing and storage of documentation supporting activities (e.g.: formal requests for changes in personal data, requests for leave/holidays, payment orders, payslips and tax returns, receipts, etc.).

4.6 Sales of goods and services

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/subjects carrying out the preparation, checking and authorization of the documentation relating to the sale of goods and services;
- ✱ segregation between the areas/subjects carrying out the preparation, checking and authorization of the documentation relating to the participation in tenders;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in the management of sales of goods and services;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for the management of sales of goods and services;
- ✱ formal identification of the persons authorized to deal with customers, both when preparing the bid and when negotiating it;
- ✱ formal identification of the persons responsible for preparing the bid;



- ✱ formal preliminary assessment of the elements relating to the request for quotation in order to start or not to start preparation of the tender bid proposal;
- ✱ formal verification of the bid proposal documentation to ensure its consistency with the Request for Quotation;
- ✱ formal authorization, in compliance with the existing system of delegation and powers of attorney, of the bid to be transmitted to the customer/Public Administration;
- ✱ signing, by the person in charge of the bid, of a specific declaration of compliance with the ethical principles and rules of conduct adopted by the Company to be attached to the documents for participation in tenders/negotiations with private parties and with the PA;
- ✱ carrying out formal checks on the reliability of commercial counterparties;
- ✱ formal identification of criteria for the selection of partners in agreements/Joint Ventures and in agreements (temporary associations or networks of companies) with other companies for the implementation of the activity;
- ✱ definition of minimum requirements for tenderers in agreements (temporary associations or networks of companies) and setting of criteria for the evaluation of bids in standard contracts.

4.7 Management of shipments, transport and customs operations

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/subjects carrying out activities related to the operational management and authorization of industrial logistics contracts;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in the management of shipments, transport and customs operations;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for managing shipments, transport and customs operations;
- ✱ granting, where necessary, power of attorney to the persons involved in order to give them the power to represent the company before the customs authorities;
- ✱ periodic monitoring of regulatory compliance with shipping, transport and customs operations;
- ✱ formal identification of persons authorized to deal with customs and/or public bodies responsible for issuing import and export certificates/authorizations;
- ✱ verification of the completeness, accuracy and truthfulness of the data transmitted to the customs authorities;
- ✱ traceability of relations with customs and public bodies responsible for issuing import and export certifications/authorizations;
- ✱ filing of documents prepared to fulfil customs requirements;
- ✱ selection of shippers or carriers based on the requirements of professionalism and corporate and company solidity;
- ✱ monitoring of changes in import/export regulations;
- ✱ monitoring of fulfilments related to import/export activities to ensure that they are carried out in compliance with the relevant regulations;
- ✱ document consistency checks between the material/product sent via customs and what was authorized;



- ✱ all access points to the site are subject to access control and careful keeping of records to monitor access;
- ✱ access to the warehouse area is permitted only to authorized employees, accompanied drivers and escorted visitors with the appropriate badge.
- ✱ the identified goods are delivered for transport exclusively to a person with regulated agent status;
- ✱ the origin of the goods is identified in accordance with customs rules.

4.8 Litigation management

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out the activities of appointment, management and monitoring of the performance of the external lawyer;
- ✱ segregation between the areas/persons performing the assessment, authorization and formalisation of settlement agreements;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in the management of litigation;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for litigation management;
- ✱ inclusion, within the letter of appointment, of specific clauses on compliance with Model 231 and anti-corruption regulations;
- ✱ prompt communication to Top Management and the competent Parent Company function of any disputes;
- ✱ definition of the requirements of good repute and professionalism to be verified during the selection of external lawyers and to be monitored during the execution of the assignment;
- ✱ check to ensure there are no grounds for incompatibility of the external professional for the legal defence of the Company;
- ✱ formal approval, in compliance with the existing powers of attorney and proxies, of the appointment/mandate of the external lawyer;
- ✱ regular monitoring of the status of ongoing litigation;
- ✱ monitoring and verification of the work of the external lawyer by the competent company functions;
- ✱ periodic reporting to senior management and the Parent Company on the status of outstanding disputes;
- ✱ formal authorization, in accordance with existing powers of attorney, of settlement proposals;
- ✱ evaluation of the adequacy of the fee with reference to the services received by the Company and the necessary approval for payment by the function involved;
- ✱ filing of litigation management documentation.

4.9 Personnel selection, recruitment and evaluation

In line with the general principles of conduct and control, the regulation of the activity must provide for:



- ✱ segregation between the areas/subjects carrying out the evaluation, selection, and authorization of personnel to be recruited;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in personnel selection, evaluation and recruitment activities;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for the management of personnel selection, evaluation and recruitment activities;
- ✱ formal definition of the annual staffing requirements and submission to the Parent Company;
- ✱ formal definition of the characteristics of the positions for resources to be recruited and the relevant skills required;
- ✱ objective and transparent criteria for the selection of candidates by providing for separate “aptitude” and “technical” assessments of the candidate signed by the responsible persons;
- ✱ traceability of the sources of CVs and how the candidate is assessed;
- ✱ formalising the outcome of the candidates' assessments at the different stages of the selection process;
- ✱ verification of the candidate's personal documentation (e.g.: qualifications, residence permit for non-EU workers, etc.);
- ✱ formal signing by the employee at the time of recruitment of employment documents and other company documentation (e.g.: appointment letter, Code of Ethics, disciplinary regulations, etc.);
- ✱ carrying out anti-corruption checks, such as verifying previous professional experience indicated by the candidate, requesting information concerning, where possible, any criminal record, including pending investigations, etc;
- ✱ formal authorization, in compliance with the existing delegation system and powers of attorney, of the appointment letter/contract of employment;
- ✱ formal definition of staff performance evaluation methods and criteria;
- ✱ formalisation and approval of the outcome of staff performance evaluations;
- ✱ formal authorization, in compliance with the existing delegation system and powers of attorney, of incentives / bonuses granted to personnel;
- ✱ formal employee evaluation for the purpose of paying incentives and bonuses;
- ✱ filing of documentation relating to the personnel selection, recruitment and evaluation process.

4.10 Finance and treasury management

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between areas/persons that request the opening/amendment/closure of current accounts and those who authorize such activities;
- ✱ authorization and execution, in compliance with existing systems of delegation and powers of attorney, of operations to open, amend or close Company bank accounts;



- ✱ identification, by power of attorney, of the persons authorized to sign the request to open, amend or terminate a bank account;
- ✱ segregation between the areas/persons carrying out the preparation, authorization and execution of payment orders;
- ✱ segregation between the areas/persons responsible for the request, authorization and recording of cash advances;
- ✱ segregation between the areas/persons recording receipts and payments and performing accounting reconciliations;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating procedures for finance and treasury management;
- ✱ formal authorization, in compliance with existing systems of delegation and powers of attorney, of payment orders in relation to the defined authorization levels;
- ✱ user profiling to ensure that only authorized resources have access to the management system for master data for bank accounts;
- ✱ formal breakdown of management methods (entering / modification / etc.) of bank account master data in the system;
- ✱ user profiling to ensure that only authorized resources have access to the payment management system;
- ✱ systematic information flow which ensures constant alignment between powers of attorney, operational delegation and authorization profiles stored on information systems;
- ✱ verification of accounting records of payments and receipts;
- ✱ check on the match between: (i) the recipients of the payments and the counterparties actually involved in the transactions; (ii) the payment ordered, the supporting documentation available and the amount contractually agreed upon;
- ✱ regular monitoring of the Company's commitments and possible new requirements;
- ✱ regular reconciliations of both intercompany accounts and bank accounts;
- ✱ financial flow management process that ensures the traceability of receipts and payment transactions;
- ✱ restrictions on access to the home banking system by assigning holders of company powers of attorney with *usernames* and *passwords*;
- ✱ formal and substantive controls over the company's financial flows, with reference to payments to third parties and intra-group payments/transactions;
- ✱ checks on the regularity of financial transactions and matching of recipients/orderers and the counterparties actually involved in the transactions;
- ✱ formal identification of the person in charge of the cash tills/cash funds/receipts;
- ✱ formal definition of the types and categories of expenditure that may be incurred with cash;
- ✱ checks on correspondence between authorized expenditure and the relevant supporting documents;
- ✱ traceability and *ex post* verifiability of transactions by means of appropriate documentary / IT support;
- ✱ verification of accounting records relating to cash transactions;
- ✱ periodic, physical count of cash balances and reconciliation to the accounts.



4.11 Planning and Control

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out the activities of preparing, checking and approving the Budget and any extra-budget requests;
- ✱ compliance with the tasks, roles and responsibilities defined by the company organizational chart and the authorization system in the management of the planning and control process;
- ✱ procedures/protocols describing roles, responsibilities, activities, operating methods and checks relating to the planning and control process;
- ✱ formal budget definition and verification;
- ✱ formal cascading of methods for preparing and sending information relevant to the preparation of the budget;
- ✱ formal approval of the budget and any extra-budgets;
- ✱ regular monitoring of the budget and analysis of variations from predefined objectives;
- ✱ periodic information/reporting to the competent bodies;
- ✱ filing of documentation preparatory to the formation, approval and monitoring of the budget.

4.12 Purchasing of goods and services

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons managing the Supplier Register and supplier selection;
- ✱ segregation between the areas/persons preparing and approving the Purchase Request, approving Purchase Orders, registering goods receipt/issuing approval for payment;
- ✱ identification of roles, tasks, responsibilities and definition of the procedural flow for the management of purchases of goods and services and receipt of goods/services;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for managing the procurement of goods and services;
- ✱ existence of technical/economic criteria for:
 - the selection of potential suppliers (e.g. reliability check, qualification and inclusion in the Supplier Register, commercial and professional requirements);
 - validation of the supply and the goods/services provided;
 - overall evaluation of suppliers.
- ✱ formal mechanism for evaluating supplier performance;
- ✱ traceability of the individual process steps (supporting documentation, level of formalisation and filing methods/timescales);
- ✱ formal approval, in compliance with the existing system of delegation, of Purchase Orders;



- ✱ formal authorization, within the limits of existing powers of attorney, of Purchase Orders/contracts and their amendments/additions;
- ✱ existence of standard contractual conditions (e.g. costs, safety conditions, procurement times, contract duration, anti-corruption clauses, etc.);
- ✱ provision of specific clauses whereby third parties undertake not to behave in any way that could give rise to liability under Legislative Decree No. 231/01 and declare that they are aware of and undertake to comply with the principles contained in the Code of Ethics and the Model adopted by the Company, as well as express termination clauses giving the Company the right to terminate the contracts in question in the event of breach of these obligations;
- ✱ formal acknowledgement of receipt of the good/service or work progress, before the issue of approval for payment;
- ✱ filing of documentation produced during the procurement process for goods and services (e.g.: purchase orders, purchase orders, contracts, reasons for supplier selection, etc.).

4.13 Consultancy and professional services

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons making the Purchase Request, preparing the Purchase Order, approving the conclusion of contracts for professional services and issuing approval for payment;
- ✱ compliance with the roles, tasks and responsibilities defined by the company organizational chart and the authorization system in the management of consultancy and professional services;
- ✱ procedures/protocols that clearly identify roles, responsibilities and operating methods for the management of consultancy and professional services;
- ✱ specific clauses whereby third parties undertake not to behave in any way that could give rise to liability under Legislative Decree No. 231/01 and declare that they are aware of and undertake to comply with the principles contained in the Code of Ethics and the Model adopted by the Company, as well as express termination clauses giving the Company the right to terminate the contracts in question in the event of breach of these obligations;
- ✱ formal authorization of the request for consultancy/professional services;
- ✱ formal authorization, in compliance with the power of attorney system and set expenditure levels, of contracts relating to requests for consultancy/professional services;
- ✱ checks on the correctness, completeness and budget capacity for requests for consultancy/professional services;
- ✱ formal definition of the process for handling any extra-budgetary requests;
- ✱ formal acknowledgement of receipt of the service, before the issue of approval for payment;
- ✱ an up-to-date list of external consultants/professionals, periodically monitored by appropriate company figures;
- ✱ formal due diligence on the consultant/professional to confirm that they meet the requirement in terms of reputation, integrity and competence;
- ✱ identification of potential conflicts of interest and/or kinship relations with members of the public administration and/or representatives of third parties on the part of the consultancy company/external professional;



- ✱ definition of the integrity and professionalism requirements to be verified during the selection of the professional/consultant and monitored during the execution of the contract;
- ✱ monitoring of the services provided by the external professional;
- ✱ formal authorization of invoice payment by appropriate organizational levels;
- ✱ traceability of the appointment process for the external professional;
- ✱ filing of documentation supporting the consultancy and professional services management process.

4.14 Sponsorships, advertising initiatives and contributions

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/subjects requesting and approving sponsorships, advertising initiatives and contributions to Associations and Bodies;
- ✱ observance of the roles, tasks and responsibilities defined by the corporate organisational chart and the authorization system in the management of sponsorships, advertising initiatives and contributions to Associations and Bodies;
- ✱ procedures/protocols clearly identifying roles, responsibilities and operating methods for the management of sponsorships, advertising initiatives and contributions to Associations and Bodies;
- ✱ contracts subject to professional validation by the Legal function and transparent authorization levels (consistent with the company's system of powers of attorney) for the conclusion of contracts and the approval of related amendments/additions;
- ✱ definition of economic limits for sponsorship activities;
- ✱ documented and adequate reputational checks on the entity receiving the sponsorship and verification of the legitimacy of the contribution under applicable laws;
- ✱ preparation and approval of the annual Sponsorship Plan;
- ✱ formalisation of the nature of the relationship, the obligations arising therefrom and the terms of payment;
- ✱ identification of persons, by means of power of attorney, authorized to sign sponsorship contracts;
- ✱ disbursement of the sponsorship only following the signing of the contract/agreement;
- ✱ verification of the performance of the contract by the sponsored entity;
- ✱ filing of documentation produced on the management of sponsorships, advertising initiatives, subscriptions and contributions to Associations and Bodies.

4.15 Gifts, hospitality and entertainment expenses

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/subjects carrying out the management and authorization of gifts, hospitality and entertainment expenses;



- ✿ procedures/protocols clearly identifying roles, responsibilities and operating methods for the management of gifts, hospitality and entertainment expenses;
- ✿ formal authorization of requests for gifts, hospitality and entertainment expenses;
- ✿ definition of expenditure limits for free gifts;
- ✿ verification of the conformity of the expenses incurred with those budgeted;
- ✿ identification of the types of goods/services that may be granted as gifts (e.g.: diaries, calendars, social items, subscriptions, etc.) which fall within the concept of modest value;
- ✿ a register in which the gifts given, the beneficiaries and their value are recorded;
- ✿ a periodic (e.g. half-yearly) summary report of the free gifts given;
- ✿ filing of documentation relating to the process of managing gifts, hospitality and entertainment expenses.

4.16 Management of extraordinary transactions

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✿ segregation between the areas/persons performing the activities of performing due diligence on extraordinary transactions, assessing the impacts (economic/financial, legal, environmental, etc.) and approving the extraordinary transaction;
- ✿ formal identification of roles, responsibilities and operating methods related to the identification and preparation of the request for the ordinary/extraordinary transaction;
- ✿ execution and formalisation of due diligence activities (economic/financial, legal, environmental, etc.), in relation to the extraordinary transaction;
- ✿ formalisation of an illustrative note of the M&A operation and preliminary assessment (feasibility, relevance and strategic and economic consistency of the initiative);
- ✿ authorization, in accordance with existing delegated powers, of the request and the start of negotiations with the potential counterparty;
- ✿ formal approval, in accordance with existing powers of attorney, of the documentation relating to extraordinary transactions (acquisitions, contributions, demergers, etc.);
- ✿ filing of documentation produced in connection with extraordinary transactions.

4.17 Management of intra-group relations

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✿ segregation between the areas/persons performing the activities of preparing, verifying and authorizing intra-group contracts;
- ✿ formal approval, in compliance with existing powers of attorney and proxies, of contracts/agreements on intra-group transactions;



- ✱ existence of specific formats for the preparation of the contract for the identification of the services to be provided, which provide for, among other things:
 - the inclusion of specific clauses in which the companies reciprocally undertake to comply strictly with their own Codes of Ethics and Models (where adopted), which the parties declare that they are familiar with and accept;
 - the application of sanctions (including possible termination of the contract) in the event of violations of the above requirements;
 - the methods for monitoring the performance of the parties and the methods for terminating the obligation.
- ✱ formal definition of the obligations and responsibilities of the principal and the agent company;
- ✱ monitoring of the Service Level Agreements provided for in contracts;
- ✱ monitoring and updating of fees provided for in contracts;
- ✱ preparation and maintenance by the Head of the Group of a Register specifically identifying persons identified as “Related Parties”;
- ✱ filing of documentation produced on the management of intra-group contracts.

4.18 Industrial logistics management

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out contract management, reporting and authorization activities in the area of industrial logistics;
- ✱ compliance with the tasks, roles and responsibilities defined by the company organizational chart and the authorization system in the management of industrial logistics;
- ✱ procedures/protocols describing roles, responsibilities, activities, operating methods and controls relating to the industrial logistics management process;
- ✱ a formal and structured process for monitoring and reporting on orders related to industrial logistics;
- ✱ formal definition of the roles and methods for inventory management in the contractual area;
- ✱ formal identification of the company roles/positions responsible for managing the entry/exit of goods from the warehouse;
- ✱ traceability of incoming/outgoing goods operations from the warehouse;
- ✱ formal definition of the procedural flow governing the management of incoming and outgoing goods in the warehouse;
- ✱ formal definition of the procedural flow governing inventory activities;
- ✱ formal identification of the company roles/positions responsible for managing the entry/exit of goods from the warehouse;
- ✱ execution and formalisation of the control activity (document conformity and integrity) on the materials/goods received before their storage by the personnel in charge of this activity;
- ✱ provision of an inventory plan, appropriately validated by the persons in charge;



- ✱ formalisation in appropriate documentation of the findings of the physical inventory count (stocktake);
- ✱ check on misalignments arising during the physical count between physical stock and accounting stock;
- ✱ user profiling, within the company warehouse information system;
- ✱ filing of documentation produced in connection with industrial logistics management.

4.19 Management of participation in public tenders

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ preparation of the documents for participation in the tender, in accordance with the provisions of the call for tenders, by the staff of the competent corporate function, with the support of the heads of the Departments/Functions concerned;
- ✱ formalisation in written documents and communications, of the contacts made with the contracting stations in the phase preceding the publication of the tender notice and during the tender procedure (including any requests for clarifications during the tender bid preparation phase);
- ✱ verification of the accuracy and truthfulness of the Company's data (e.g. economic, financial, legal) and of the substitute declarations on the subjective requirements of the representatives, by personnel from the competent Function;
- ✱ verification and validation of the documentation by the competent company manager, subsequently signed by persons with appropriate powers in accordance with the system of delegation and powers of attorney in force;
- ✱ obligation, at the stage prior to the publication of the tender notice, to:
 - maintain contact with the contracting authority only through employees of the competent Function and consultants/agents (if any) expressly authorized to do so based on the contract signed with the Company;
 - ensure traceability of any documents exchanged with the contracting authority, which may only concern a general description of the services offered by the Company.
- ✱ Compliance with the provisions of the tender notice and the specific procedures adopted by the entity for submission of the documentation;
- ✱ ensure access to the public body's portal exclusively by persons holding nominal access credentials or by persons delegated by them, in the reserved area;
- ✱ ensure identification of all users eligible to access the public body's portal, in order to carry out constant monitoring and promptly revoke those for which access is no longer necessary;
- ✱ obligation to sign the agreement, following the award of the tender, by persons equipped with appropriate powers in accordance with the system of delegation and powers of attorney in force.



SPECIAL PART “B”

Corporate offences under Article 25-ter and market abuse offences (under Article 25-sexies of Legislative Decree 231/2001)



1. CORPORATE CRIMES (ART. 25-TER) AND MARKET ABUSE (ART. 25-SEXIES)

Special Part “**B**” is specifically aimed at the prevention of corporate crimes (under art. 25 ter) and market abuse offences (under art. 25 sexies):

- ✿ False corporate communications (Article 2621 Civil Code);
- ✿ Misdemeanours (Article 2621bis of the Civil Code);
- ✿ False corporate communications by listed companies (Article 2622 Civil Code);
- ✿ Obstruction of control (Article 2625 of the Civil Code);
- ✿ Unlawful return of contributions (Article 2626 of the Civil Code);
- ✿ Illegal distribution of profits and reserves (Article 2627 of the Civil Code);
- ✿ Unlawful transactions involving shares or equity interests of the company or the parent company (Article 2628 Civil Code);
- ✿ Transactions to the detriment of creditors (Article 2629 of the Civil Code);
- ✿ Failure to disclose a conflict of interest (Article 2629 bis Civil Code);
- ✿ Fictitious capital formation (Article 2632 of the Civil Code);
- ✿ Improper distribution of company assets by liquidators (Article 2633 Civil Code)
- ✿ Unlawful influence over the shareholders' meeting (Article 2636 of the Civil Code);
- ✿ Hindering the work of public supervisory authorities (Article 2638 Civil Code);
- ✿ Agiotage (Article 2637 of the Civil Code) and Market Manipulation (Articles 185 and 187 ter of Legislative Decree 58/98 Consolidated Law on Finance);
- ✿ Abuse of inside information (Articles 184 and 187 bis of Legislative Decree 58/98 Consolidated Law on Finance).



2. RISK AREAS

The risk areas identified, with reference to corporate offences, referred to in Article 25-ter of Legislative Decree 231/01, and with reference to market abuse offences and offences, referred to in Article 25-sexies, are as follows:

1. Accounting management and Financial Statements preparation

- 184 TUIF Abuse of inside information (Insider trading); Article 187-bis of Legislative Decree no. 58/1998 Administrative offence of insider trading; 185 TUIF Market manipulation; Article 187-ter of Legislative Decree no. 58/1998 Administrative offence of market manipulation

The offence of insider trading may occur where a person in a top management position or an employee of the company, being in possession of inside information by reason of the position held within the company, purchases, sells or carries out other transactions, directly or indirectly, on their own behalf or on behalf of third parties, on financial instruments using that information. The offence of Market Manipulation may occur where a person in a senior or subordinate position in the company disseminates false information to the outside world that is likely to cause a significant alteration in the price of financial instruments in order to obtain an interest or advantage for the company.

- 2621 Civil Code False corporate communications; 2622 Civil Code False corporate communications of listed companies; 2637 Civil Code Agiotage

The offence of false corporate communications may occur where directors, general managers, liquidators or persons subject to their supervision, present material facts in the financial statements that are untrue, or omit to present material facts whose disclosure is required by law concerning the economic, asset and financial situation of the company or the group, thereby creating a false representation of the company's economic, asset and financial situation, and consequently prepare untrue disclosures of inside information such as to affect the price of financial instruments.

- article 2632 of the Civil Code Fictitious capital formation

Preparation of corporate communications aimed at fictitiously forming or increasing the share capital, in whole or in part, by significantly overvaluing contributions in kind or receivables or the assets of the Company, with the ultimate aim of unduly benefiting the Company.

2. Management of extraordinary transactions

- 2628 bis Civil Code Illegal transactions involving shares or stakes in the company or the parent company; 2629 Civil Code Transactions to the detriment of creditors; 2632 Civil Code Fictitious capital formation

Corporate offences could be committed if, during an extraordinary acquisition transaction, information is disclosed that is likely to prejudice the rights of the company's creditors, procedures are adopted that violate the rights of the company's creditors under the law (e.g. breach of disclosure obligations, implementation of a merger in the absence of an independent auditor's report).



3. Management of Intra-Group Relations

- 2621 Civil Code False corporate communications; 2622 Civil Code False corporate communications of listed companies

The offence of false corporate communications may occur where untrue consolidated financial statements are approved, also due to incorrect management, recording, aggregation and evaluation of accounting data.

- 184 TUIF Insider trading; Article 187-bis of Legislative Decree No. 58/1998 Administrative offence of insider trading;

The offence of Insider Trading may occur where a person in the company in a senior or subordinate position who is in possession of inside information on the financial performance of the Group discloses such information to others, outside the normal exercise of their role, profession, function or office or a market survey carried out under Article 11 of Regulation (EU) No. 596/2014/1080, in the interest of or to obtain an advantage for the Company.

- 185 TUIF Market manipulation; Article 187-ter of Legislative Decree No. 58/1998 Administrative offence of market manipulation

The offence of Market Manipulation may occur when a person in a senior or subordinate position in the company disseminates false information concerning the economic and financial situation of the Group, which is concretely likely to cause a significant alteration in the price of financial instruments in the interest of or to obtain an advantage for the Company.

4. Management of Corporate Affairs

- 2625 Civil Code Obstruction of control

The offence of obstruction of control may occur when the directors of a company, in response to a timely request by the Board of Statutory Auditors, conceal documents in the interest of or to obtain an advantage for the company.

- 2636 cc Unlawful influence over the Shareholders' Meeting

The offence of unlawful influence over the shareholders' meeting may occur where a top manager prepares false documents for the purpose of creating a majority in the shareholders' meeting with the intention of procuring an undue advantage for the company.

5. External communication

- 2621 Civil Code False corporate communications; 2622 Civil Code False corporate communications of listed companies

The offence of false corporate communications may be committed by directors, general managers, liquidators or by persons subject to their supervision if they set out material facts in the financial statements that are untrue, or omit to set out material facts whose disclosure is required by law concerning the economic and financial situation of the company or the group, thereby creating a false representation of the economic and financial situation of the company, and consequently prepare untrue communications to the market.



- 184 TUIF Insider trading; Article 187-bis of Legislative Decree No. 58/1998
Administrative offence of insider trading;

The offence of Insider Trading may occur where a person in the company in a senior or subordinate position who, being in possession of inside information by virtue of their position within the company, discloses such information to others, outside the normal exercise of their role, profession, function or office or a market survey carried out under Article 11 of Regulation (EU) No. 596/20141080, in order to pursue an interest or obtain an advantage for the company.

- 185 TUIF Market manipulation; Article 187-ter of Legislative Decree No. 58/1998
Administrative offence of market manipulation

The offence of Market Manipulation may occur when a person in a senior or subordinate position in the company disseminates false information likely to cause a significant alteration in the price of financial instruments in order to pursue an interest or obtain an advantage for the company.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part includes an express prohibition on Recipients from:

- ✳ initiating, collaborating in or causing the commission of conduct such as to constitute the types of offences considered (Articles 25 ter and 25 sexies of the Decree);
- ✳ initiating, collaborating with or causing conduct which, although not constituting relevant offences per se, may potentially become such;
- ✳ violating the company principles and procedures laid down in this Special Part.

In addition, the following express obligations are imposed on the above persons:

- ✳ observe conduct based on principles of integrity, fairness and transparency in the preparation of financial statements, reports and other corporate communications required by law, so as to provide shareholders and the public with true and fair information on the Company's economic, asset and financial situation, in compliance with all applicable laws, regulations and accounting principles. It is therefore forbidden to indicate or send for processing or inclusion in such communications, false, fabricated, incomplete or otherwise untrue data on the economic, asset or financial situation of the Company. It is also forbidden to engage in activities and/or operations aimed at creating non-accounting assets (e.g. using invoices for non-existent transactions or over-invoicing), or aimed at creating 'slush funds' or 'parallel accounting'. Special attention must be paid to the estimation of accounting items: those involved in the estimation process must comply with the principle of reasonableness, also taking into account the Parent Company's instructions to its subsidiaries on the preparation of financial statements, and clearly set out the valuation parameters followed, providing any additional information necessary to ensure the truthfulness of the document. The financial statements must also be complete in terms of corporate information and must contain all the elements required by law and by the Supervisory Institutions. Similar propriety is required of directors, auditors, general managers and liquidators, if any, in the drafting of all other communications imposed or otherwise provided for by law and addressed to shareholders or the public, so that they contain clear, precise, truthful and complete information;
- ✳ ensure full observance of all legal provisions protecting the integrity and effectiveness of company capital, so as not to prejudice the guarantees of creditors and, more generally, third parties. In this context it is prohibited to:
 - return, even simultaneously, capital contributions to shareholders or to release them from the obligation to make them, except of course in cases of legitimate reduction of the share capital;
 - distribute profits or advances on profits not actually earned, or allocated by law to a reserve, or distribute reserves, even if not established with profits, which may not be distributed by law;
 - purchase or subscribe for corporate shares outside the cases permitted by law, thereby causing damage to the integrity of the undistributable share capital or reserves under the law;
 - carry out reductions in share capital or mergers with other companies or demergers in violation of the law, thereby causing damage to creditors; e) fictitiously form or increase the



share capital by allocating shares for an amount lower than their nominal value, reciprocally subscribe shares or equity investments, significantly overvalue contributions in kind or receivables, or the assets of the company in the case of transformation.



- ✱ observe conduct aimed at guaranteeing the lawful operation of the Company, and the correct interaction between its corporate bodies, ensuring and facilitating all forms of control over the Company's management, in the manner provided for by law, as well as the free and regular formation of decisions by the shareholders' meeting. In this context it is prohibited to: a) hinder or obstruct in any way, including by concealing documents or using other artifices, the performance of the institutional control and audit activities of the Board of Statutory Auditors and/or the independent auditors; b) unlawfully determine or influence the passing of resolutions by the shareholders' meeting, by carrying out simulated or fraudulent acts aimed at artificially altering the normal and correct procedure for the formation of decisions by the shareholders' meeting;
- ✱ when carrying out transactions of any nature on financial instruments or in disseminating relevant information, to comply with the principles of fairness, transparency, completeness of information, market protection and respect for the dynamics of free determination of the price of securities. In this context, it is absolutely prohibited to disseminate or contribute to the dissemination, in any way whatsoever, of false information, news or data, or to engage in fraudulent or otherwise misleading transactions in a manner that is even potentially capable of causing an alteration in the price of financial instruments. The Company undertakes to: a) conduct itself at all times with diligence, fairness and transparency, in the interest of the investing public and the market; b) organise itself in such a way as to exclude the occurrence of situations of conflict of interest and, on such occasions, in any case ensure the balanced protection of conflicting interests; c) take measures so that no undue circulation/dissemination, within the Company and the Group, of relevant information takes place;
- ✱ to base relations with the Supervisory Authorities on criteria of integrity, fairness, transparency and cooperation, avoiding conduct that could in any way be considered an obstacle to the activities that these Authorities are called upon to carry out to guarantee the market. In this context, in compliance with Group regulations, corporate officers must: a) send the Supervisory Authorities the reports required by law and regulations or otherwise requested from the Company in a timely, complete and accurate manner, transmitting for this purpose all the data and documents provided for or requested; b) indicate in the aforesaid reports truthful, complete and correct data, giving indications of any relevant fact concerning the Company's economic, asset or financial situation c) avoid any behaviour that may hinder the Supervisory Authorities in the exercise of their prerogatives (through, for instance, lack of cooperation, obstructive behaviour, reticent or incomplete responses, delays and excuses);
- ✱ for the purposes of implementing the above conduct, the managers declare that they are aware of and have informed their co-workers of the contents of this Model, and of the Code of Ethics, as well as, more generally, of all internal regulatory documents (Directives, procedures, etc.), reporting any violations.



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures / standards / circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

In line with the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Accounting management and Financial Statements preparation

Without prejudice to the general principles of conduct and control, the regulation of the activity must provide for:

- ✱ segregation between the areas/persons carrying out the activities of preparing, controlling the draft financial statements and approving the financial statements;
- ✱ procedures/protocols describing roles, responsibilities, activities, operating methods and controls relating to the process of managing the accounts and preparing the financial statements;
- ✱ an internal procedure to ensure the correct accounting for invoices payable and receivable;
- ✱ compliance with the accounting criteria and principles for the definition of items in the statutory financial statements for the purpose of preparing the financial statements;
- ✱ formal identification of the company roles in charge of accounting for invoices payable and receivable;
- ✱ formal identification of the company roles responsible for verifying the correct accounting for invoices payable and receivable;



- ✱ periodic reconciliations of liability accounts and their formal authorization;
- ✱ justification, made in duly documented circumstances, which are objectively identifiable and can be reconstructed a posteriori, of any change in the valuation criteria adopted for the preparation of the aforementioned accounting documents and the manner in which they are applied;
- ✱ adoption of information systems that provide for the traceability of transactions involving the creation/editing/deletion of accounting data;
- ✱ formalisation of the process for defining the Corporate Chart of Accounts and the persons in charge of its management and approval;
- ✱ formal provision for making the draft financial statements available to all members of the Board of Directors;
- ✱ formal definition and verification of compliance with the timing of the transmission of information for the preparation of the financial statements;
- ✱ formal definition of the methods for the generation of accounting entries and the methods and criteria for their recording and validation by appropriate organizational levels;
- ✱ verification, by the relevant corporate functions, of the complete and correct recording of accounting entries;
- ✱ verification of the completeness and correctness of the information contained in the financial statements, in accordance with current regulations;
- ✱ formal certification by the functions involved of the completeness and truthfulness of the financial statement data provided;
- ✱ periodic checks to ascertain the completeness and accuracy of accounting records, as well as closing and settlement entries;
- ✱ profiling, managing and updating of users for access to the company's information system for accounting management;
- ✱ user profiling, within the corporate information system for accounting management, which ensures adequate segregation between those who generate the accounting entry and those who approve it;
- ✱ periodic monitoring to check for any regulatory updates on the preparation and approval of the financial statements;
- ✱ periodic meeting between the Independent Auditors, the Board of Statutory Auditors and the Supervisory Body;
- ✱ approval of the financial statements by the responsible parties.

4.2 Management of extraordinary transactions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 16 “Management of extraordinary transactions” of Special Part A.

4.3 Management of Intra-Group Relations

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 17 “Management of intra-group relations” of Special Part A.



4.4 Management of Corporate Affairs

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✳ segregation between the areas/persons performing the activities of preparation, verification and approval of the documentation submitted to the BoD;
- ✳ identification of roles and responsibilities with regard to the transcription, publication and filing of the minutes of the Shareholders' Meeting;
- ✳ identification of the people responsible and operating procedures for preparing and verifying the documents intended for shareholders;
- ✳ making available to the Board of Statutory Auditors and the Independent Auditors documents on company management for audit purposes;
- ✳ formal approval of the proposed resolutions/measures by the Board of Directors;
- ✳ formalisation of the resolutions of the BoD in special minutes;
- ✳ verification of compliance with the requirements for the management of internal powers of attorney and proxies;
- ✳ verification of the correct and complete updating of internal and external powers;
- ✳ filing of documents produced in connection with the management of corporate affairs.

4.5 External communication

In line with the general principles of conduct and control, the regulation of the activity must provide for:

- ✳ segregation between the areas/persons carrying out the activities of processing, managing and authorizing the publication of the press release or communications to the outside world made through other forms;
- ✳ formal identification of the corporate entities authorized to communicate data and information to the outside world;
- ✳ formal approval of press releases prior to their public dissemination;
- ✳ obligation to keep information acquired in the performance of corporate duties confidential and to use confidential documents and information exclusively in the performance of relevant duties;
- ✳ provision of specific contractual precautions, aimed at regulating the processing of and access to Inside and Confidential Information by consultants/business partners through a requirements for specific confidentiality clauses and compliance with the Code of Ethics and the Model, adopted by the Company;
- ✳ filing of confidential or classified documentation, acquired in the performance of duties, in such a place as to allow access only to authorized persons.





SPECIAL PART “C”

Crimes of manslaughter and serious and grievous bodily harm in violation of health and safety at work obligations under Article 25-septies of Legislative Decree 231/01



1. CRIMES COMMITTED IN VIOLATION OF THE ACCIDENT PREVENTION AND HEALTH AND SAFETY AT WORK REGULATIONS (ART. 25-SEPTIES)

Special Part "C" is specifically aimed at the prevention of offences committed in violation of regulation for accident prevention and the protection of health and safety at work (former Article 25-septies):

-  Manslaughter (Article 589 of the Criminal Code);
-  Negligent personal injury (Article 590(3) of the Criminal Code).



2. RISK AREAS

In the methodological approach adopted for the updating of the Model, with specific reference to the analyses and assessments carried out in the field of health and safety in the workplace, which by its very nature is a pervasive theme in every sphere and activity of the company, the focus was placed on the “risk management system in relation to health and safety in the workplace”. The risk of the potential commission of the offences in question is in fact, due to the nature of these criminal offences, potentially 'present' in all the operational activities carried out by employees or co-workers within the workplaces where Leonardo Logistics carries out production activities (operational headquarters, warehouses, customer company sites, etc.).

Therefore, all Employees, Co-workers, Contractors can be considered involved in the management of occupational health and safety risks, as they are obliged to perform their activities in compliance with the relevant system of rules and standards, and to fulfil the obligations and comply with the requirements and prohibitions defined in the aforementioned system.

The system of rules and standards on health and safety at work consists of the general rules of conduct, control principles and specific requirements defined in the following paragraphs both by current legislation and the relevant standards/guidelines. The requirements contained in the standards and guidelines set out below are therefore to be considered complementary to those explicitly provided for in this Model:

- ✳ Legislative Decree no. 81 of 9 April 2008 as amended;
- ✳ Standard UNI ISO 45001:2018.

In addition to the cross-cutting aspects of the process, occupational health and safety risk management can be divided into the following specific steps and activities:

- ✳ Identification of hazards to workers' health and safety
- ✳ Classification of hazards
- ✳ Risk assessment [including risk of interference]
- ✳ Identification of prevention and protection measures
- ✳ Definition of an action plan for the implementation of prevention and protection measures
- ✳ Implementation of planned measures
- ✳ Monitoring and control activities

The possible offences, and the ways in which they are committed, underlying the Risk Areas listed above may be:

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

The offence occurs when the death of a person is caused.

For the purposes of establishing the offence, the subjective element of wilful misconduct is not required, i.e. awareness and intent to cause the damaging event, merely negligence, imprudence or inexperience of the agent, or the latter's failure to comply with laws, regulations, orders or disciplines (Article 43 Criminal Code).

- *Negligent personal injury (Article 590(3) of the Criminal Code)*

The offence occurs when serious or very serious injuries are caused to a person.

Injuries are considered serious if: a) the act results in a disease which endangers the life of the offended person, or an illness or incapacity to attend to ordinary occupations for a period exceeding forty days; b) the act results in the permanent weakening of a sense or organ (Article 583(1) of the



Criminal Code).

Injuries shall be regarded as grievous if they are shown to result in: a) a disease that is certainly or probably incurable; b) the loss of a sense; c) the loss of a limb or a mutilation that renders the limb useless, or the loss of use of an organ or the ability to procreate, or a permanent and serious difficulty with speech; d) deformation, or permanent disfigurement of the face (Art. 583(2) of the Criminal Code).

Also for the purposes of the offence of negligent personal injury, it is not necessary for the agent to have acted consciously and with intent to cause the harmful event, as mere negligence, imprudence or inexperience on their part, or failure to comply with laws, regulations, orders or disciplines, is sufficient (Article 43 Criminal Code).



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to all directors, managers and employees of the Company in accordance with the roles and responsibilities entrusted to them.

This Special Part includes an express prohibition on Recipients from:

- ✳ initiating, collaborating in or causing the commission of conduct that - considered individually or collectively - directly or indirectly constitutes the types of offences considered above (Article 25-septies of Legislative Decree 231/01);
- ✳ conduct in violation of the company principles and procedures laid down in this special part.

In compliance with the provisions of the law and as a fundamental expression of its corporate culture, Leonardo Logistics considers the primary objective of its activity to be the safeguarding of the mental and physical health of its workers, as well as of all other persons who, for whatever reason, find themselves involved in any part of the production cycle, through effective implementation of a health and safety system known and shared by the employer and all co-workers.

As an entity required to comply with the general obligation to protect the workplace enshrined in Article 2087 of the Italian Civil Code - the Company has always complied with both the provisions of Legislative Decree 626/1994, and more recently, with all the legislation on health and safety in the workplace introduced with the Workplace Safety Code (Legislative Decree 81/08, as amended).

In this context, the Company also undertakes to prevent and crack down on conduct and practices that may not only cause accidents at work and occupational diseases to employees but also undermine their professional skills and expectations, or that may lead to their marginalisation in the work environment or discredit or damage their image.

Organizational system

Leonardo Logistics has first of all set up an Organizational Structure for health and safety at work, involving and raising awareness among top management and all workers. In fact, and not by chance, both Legislative Decree 81/08 and the UNI ISO 45001:2018 standard require the full participation in safety issues of all those who contribute in any capacity and with any function in the work/production activity.

Considering the complexity and multiplicity of Leonardo Logistics' internal and external relations, the Company has deemed it necessary to define, within the framework indicated by the mandatory regulations in force (Legislative Decree 81/08 and subsequent amendments and additions) and the voluntary UNI ISO 45001:2018 standard and in compliance with the principle of effectiveness of duties established by Article 299 of Legislative Decree 81/08, the roles and responsibilities in the field of health and safety at work through an Environment, Health and Safety Regulation issued by the Chief Executive Officer in their capacity as Employer.

These regulations, intended as an organizational tool for the correct and functional distribution of safety obligations to employees and co-workers, both as managers and as supervisors, were promptly communicated to all workers in order to:

- ✳ systematically guarantee the best level of protection for workers and all other persons involved in the production cycle through the proper fulfilment of legal obligations;



- ✱ rationalisation of the organization of work safety activities within the entire production cycle and in line with the company structure;
- ✱ correct distribution of tasks and related responsibilities, in order to eliminate any possibility of confusion or overlapping;
- ✱ involvement of the entire operating system, with particular regard to maximising the value of the Delegated Managers and Supervisors who are required to participate actively and appropriately in the information and decision-making processes for their sites.

With regard to roles and responsibilities, reference should be made to the aforementioned regulation.



4. CONTROL PROTOCOLS

The general control principles underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ roles and responsibilities: for external parties participating in the occupational health and safety management system, the following must be defined in the relevant letter of appointment:
 - the regulation of the entrusted activity;
 - the possibility of Leonardo Logistics carrying out checks on commissioned activities in order to verify the conformity of the counterparty's conduct;
 - the definition of clauses by which counterparties undertake to comply with the principles contained in the Company's Code of Ethics and Model;
 - the definition of express termination clauses giving the Company the right to terminate the contract in the event of breach of this obligation.
- ✱ Delegated powers: within the framework of formalised organizational arrangements, internal powers must:
 - Be consistent with the responsibilities assigned;
 - Be disseminated and known within the company.
- ✱ System of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

Without prejudice to the general principles of conduct and control, the specific control protocols in relation to the areas of activity considered at risk are set out below.

4.1 Planning

Policy and objectives. A formalised policy document defining the general health and safety guidelines and objectives that the company sets out to achieve and that:

- ✱ is formally approved by Top Management;
- ✱ contains a commitment to comply with applicable health and safety laws and other applicable requirements;
- ✱ includes a commitment to the prevention of accidents and occupational diseases and to the



continuous improvement of the management and performance of the health and safety system;

- ✱ is adequately disseminated to employees and interested parties (individuals or groups concerned with, involved in or affected by the occupational health and safety performance of an organization);

Be periodically reviewed to ensure that the objectives set out therein are appropriate to mitigate the risks present in the organization and aligned with new regulations and laws.

Annual and multi-year plans. An Occupational Health and Safety Investment Plan, approved by the delegated company bodies:

- ✱ which identifies deadlines, responsibilities and the availability of the resources needed for implementation (financial, human, logistical, equipment);
- ✱ that is properly communicated to the competent structure.

4.2 Implementation and operation

System standards and documentation. Existence of organizational and/or regulatory instruments governing roles and responsibilities for the management of health and safety management system documentation (e.g. Manual, Procedures, Work Instructions) in line with company policy and guidelines. In particular, the aforementioned regulations also set out how the documentation produced is to be managed, filed and stored (e.g. filing/processing methods to guarantee an adequate level of traceability/verifiability).

Organization and Responsibilities. Existence of organizational provisions for the identification of the employer figure that take into account the organizational structure of the Company and the sector of production activity, and organizational provisions relating to the appointment of the Head of Prevention and Protection Service, the Prevention and Protection Service Officers, the Competent Doctor and the Emergency Officers that:

- ✱ define the specific requirements in line with the relevant legal provisions;
- ✱ provide for the traceability of the checks carried out with regard to the possession of the specific requirements laid down in the relevant legislation;
- ✱ include conducting staff assessments to understand their skills and time availability to fill these specific roles;
- ✱ provide for the traceability of the formal acceptance of the role.

System of delegation and functions. Existence of a system of delegation of functions prepared in accordance with the following principles of case law:

- ✱ effectiveness - existence and coexistence of decision-making and financial autonomy of the delegated officer;
- ✱ technical and professional suitability and experience of the delegate;
- ✱ supervision of the delegated officer's activity, non acquiescence, non-interference;
- ✱ certainty, specificity and awareness.

Risk identification and assessment - roles and responsibilities/Risk Assessment Document (DVR). Existence of organizational and/or regulatory instruments that, also by virtue of the provisions of the reference legislation, provide for: roles, responsibilities regarding the process of carrying out, approving and updating the comprehensive and documented assessment of all risks present within the company. In particular, the regulatory and/or organizational instrument, also by virtue of the provisions of the relevant regulations:



- ✱ identifies responsibilities for checking, approving and updating the contents of the Risk Assessment Document (DVR);
- ✱ identifies methods and criteria for reviewing the hazard identification and risk assessment processes at specific times or periods;
- ✱ provides, where necessary, for traceability of the involvement of the Competent Doctor in the hazard identification and risk assessment process;
- ✱ provides for the assessment of different types of risk sources: ordinary or generic, ergonomic, specific, process and organizational hazards and an identification of homogeneous areas ("clusters") in terms of hazards within the company;
- ✱ Ensures identification of representative tasks for workers;
- ✱ provides for the survey and characterisation of the chemical agents and the equipment and machines present;
- ✱ provides for the explicit definition of the assessment criteria adopted for the different risk categories in compliance with current regulations and requirements.

Operational control - assignment of tasks and duties. Existence of a regulatory and/or organizational instrument that identifies the criteria and procedures defined for the assignment of tasks to workers by the Employer. In particular, this instrument:

- ✱ provides for the assignment of tasks to workers based on their abilities and conditions in relation to their health and safety, and the results of the health checks carried out;
- ✱ Defines organizational measures for the participation of the Company Doctor and the Head of the Prevention and Protection Service in the definition of workers' roles and responsibilities;
- ✱ Provides for traceability of assessment activities carried out for this purpose (e.g. definition of targeted checklists such as lists of critical tasks and/or processes with an impact on health and safety).

Personal Protective Equipments (PPE). Existence of a regulatory and/or organizational tool for the management, distribution and efficient maintenance of Personal Protective Equipment. In particular, this instrument:

- ✱ Defines methods for verifying the necessary requirements such as resistance, suitability and maintenance in good condition and efficiency of PPE;
- ✱ Provides for the traceability of PPE delivery and checks on PPE operation and functionality (e.g. targeted checklists such as lists of personal protective equipment to be delivered), shared with the Head of the Prevention and Protection Service.

Emergency management. Existence of a regulatory and/or organizational tool for emergency management that is able to mitigate the effects on the health of the population and the external environment. In particular, this instrument provides:

- ✱ Identification of measures to control risk situations in the event of an emergency;
- ✱ Directions on how to leave the workplace or hazardous area where a serious and immediate danger persists;
- ✱ The methods of intervention of the workers in charge of implementing fire prevention measures, evacuation of workers in case of serious and immediate danger and first aid;
- ✱ The identification of measures to avoid risks to public health or deterioration of the outdoor environment;
- ✱ Guidance on methods and timing/frequency of emergency drills.

Consultation and Communication. Existence of a calendar that provides for periodic meetings of all competent figures to verify the management of health and safety issues and adequate dissemination of the results of the meetings within the organization;



Existence of a regulatory and/or organizational instrument governing the dissemination of information on health and safety, which guarantees at all company levels knowledge useful for identifying, reducing and managing risks in the workplace. In particular, this instrument governs:

- ✱ Periodic information from the employer to workers;
- ✱ Information given to the Competent Doctor, where necessary, on the processes and risks associated with the production activity.

Training, awareness and skills. Existence of a regulatory and/or organizational instrument governing training and awareness-raising activities through which to transfer to workers and other parties in the Company's prevention and protection system knowledge and procedures useful for the acquisition of skills for the safe performance of their respective tasks in the Company and for the identification, reduction and management of risks. In particular, this instrument:

- ✱ Defines methods for delivering training to each worker on: Company risks, prevention and protection measures, specific risks and safety regulations, characteristics of hazardous substances (safety data sheets and good operating practice standards), emergency procedures, names and roles of the RSPP and the competent doctor, and where applicable instructions for the use of work equipment and personal protective equipment;
- ✱ With reference to the persons involved in the management of health and safety issues, it identifies the scope, contents and methods of training depending on the role assumed within the organizational structure (Workers' Safety Representative, ASPP);
- ✱ Defines the timing of the provision of training to workers based on set methods and criteria (annual definition of a Training Plan).

Relations with external suppliers and contractors (in the case of tenders and works contracts). Information and coordination: availability of a regulatory and/or organizational instrument defining:

- ✱ Methods and contents of the information to be provided to external companies concerning the set of rules and requirements that a contractor awarded an order must be familiar with and undertake to comply with and enforce in relation to their own employees;
- ✱ Roles, responsibilities and methods for drawing up the Risk Assessment Document indicating the measures to be taken to eliminate risks due to interference between workers where several companies are involved in the execution of work.
- ✱ Qualification. Regulatory and/or organizational instrument defining supplier qualification methods. In particular, this instrument takes into account:
 - The results of the checks on the technical and professional requirements of contractors;
 - Correspondence between what is actually supplied and the purchase specifications and best available technology in terms of the protection of health and safety.

Contractual clauses. Provision of standard contractual clauses on safety costs in agency contracts, works contracts and subcontracts.

Asset security management. Regulatory and/or organizational instrument that, in compliance with current legislation, governs the maintenance/inspection of company assets so that their integrity and adequacy is always guaranteed. In particular, this instrument must provide for:

- ✱ Periodic reviews of asset integrity and adequacy and compliance with applicable regulatory requirements;



- ✱ The planning, execution and verification of inspection and maintenance activities by qualified and suitable personnel.

4.3 Control and corrective actions

Performance measurement and monitoring - accidents. Regulatory and/or organizational instrument indicating:

- ✱ Roles, responsibilities and methods for reporting, detection and internal investigation of occupational accidents and diseases;
- ✱ Roles, responsibilities and methods for reporting, tracking and investigating accidents and near misses;
- ✱ Arrangements for reporting accidents/incidents to the employer and the Head of the Prevention and Protection Service
- ✱ *Performance measurement and monitoring - other data (other than accidents and incidents).* Regulatory and/or organizational instrument that defines roles, responsibilities and recording methods for monitoring (including through the use of indicators) for:

- ✱ Data on health surveillance;
- ✱ Data concerning plant safety (lifting apparatus and lifts, electrical installations, pressure equipment, underground tanks, laser equipment, machines);
- ✱ Data concerning hazardous substances and preparations used in the company, if any (safety data sheets).

Performance measurement and monitoring - lawsuits/disputes. Existence of a regulatory and/or organisational tool that defines roles, responsibilities and methods for monitoring pending disputes/litigation related to workplace accidents in order to identify the areas with the highest accident risk.

Health and safety checks Regulatory and/or organizational instrument governing roles, responsibilities and operating methods with regard to periodic audits of the efficiency and effectiveness of the safety management system. In particular, this instrument defines:

- ✱ timescales for scheduling activities;
- ✱ skills required for personnel involved in audit activities;
- ✱ methods for recording checks carried out;
- ✱ Procedures for identifying and applying corrective actions if deviations from the requirements of the company's health and safety management system or applicable regulations and requirements are detected;
- ✱ How the implementation and effectiveness of these corrective actions will be verified;
- ✱ How the results of the checks carried out are communicated to Top Management and the Supervisory Body.

4.4 Management review

Reporting to Top Management and the Supervisory Body. Existence of a regulatory and/or organizational instrument defining roles, responsibilities and methods for conducting the review process carried out by top management in relation to the efficiency and effectiveness of the health and safety management system in the company. This instrument provides for traceability of the performance of the following activities:



- ✻ analysis of any variances between the results obtained and the planned objectives;
- ✻ analysis of Audit results;
- ✻ analysis of the results of monitoring of health and safety management system performance (accidents, other data);
- ✻ Progress reporting for any improvement actions defined in the previous Review;
- ✻ Identification of improvement objectives for the next period and the need for any changes to elements of the company health and safety management system.



SPECIAL PART “D”

Computer Crimes and Offences related to Copyright Infringement (under Articles 24-bis and 25-novies of Legislative Decree 231/01)



1. COMPUTER CRIMES AND OFFENCES RELATED TO COPYRIGHT INFRINGEMENT

Special Part “D” is specifically aimed at the prevention of the offences provided for in Article 24-bis and Article 25-novies of Legislative Decree 231/2001:

- ✱ Forgery of electronic documents (Article 491 bis of the Criminal Code);
- ✱ Unauthorized access to a computer or telecommunications system (Article 615b of the Criminal Code);
- ✱ Unauthorized possession and dissemination of access codes to computer or telecommunications systems (Article 615 quater of the Criminal Code);
- ✱ Dissemination of equipment, devices or computer programs intended to damage or interrupt a computer or telecommunications system (Article 615d of the Criminal Code);
- ✱ Illegal interception, obstruction or interruption of computer communications or telecommunications (Article 617c of the Criminal Code);
- ✱ Installation of equipment designed to intercept, prevent or interrupt computer communications or telecommunications (Article 617 quinquies of the Criminal Code);
- ✱ Damage to computer information, data and programmes (Article 635 bis Criminal Code);
- ✱ Damage to computer information, data and programmes used by the State or other public body or in any case of public utility (Article 635 ter Criminal Code);
- ✱ Damage to computer or telecommunication systems (Article 635 quater of the Criminal Code);
- ✱ Damage to computer or telecommunications systems of public utility (Article 635 quinquies of the Criminal Code);
- ✱ Computer fraud by the provider of electronic signature certification services (Article 640 quinquies of the Criminal Code)
- ✱ Making a protected intellectual work, or part of it, available to the public within a system of telematic networks, by connections of any type (Article 171, Law 633/1941, paragraph 1, letter a) bis);
- ✱ Offences referred to in the paragraph above committed on the work of others not intended for publication if damaging to their honour or reputation (Article 171, Law 633/1941, paragraph 3);
- ✱ Unauthorized duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or business purposes or leasing of programs contained in media not marked by the SIAE (Italian Society of Authors and Publishers); production of means for removing or circumventing protection devices for computer programs (Article 171-bis, paragraph 1 of Law 633/1941);
- ✱ Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public, of the contents of a database; extraction or re-use of the database; distribution, sale or lease of databases (Art. 171-bis Law 633/1941 paragraph 2);
- ✱ Unauthorized duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of intellectual works intended for the television, cinema, sale or rental of disks, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images; literary, dramatic, scientific or educational, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer of any kind or importation of more than fifty copies or specimens of works protected by copyright and related rights;



introduction into a system of telematic networks, through connections of any kind, of an original work protected by copyright, or part thereof (Article 171-ter Law 633/1941);

- ✱ Failure to notify the SIAE of the identification data of media not subject to the mark or false declaration (Article 171-septies Law 633/1941);
- ✱ Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment for decoding audiovisual transmissions with conditional access via air, satellite, cable, in both analogue and digital form (Article 171-octies of Law 633/1941).



2. RISK AREAS

The company areas in which the risk of the computer crimes provided for in Article 24 bis of the Decree being committed may arise are, theoretically, all those in which activities are supported by computer and/or telecommunications systems for the processing and transmission of data (management, accounting, tax, etc.).

As regards the sensitive activities identified, with reference to the computer offences referred to in Article 24 bis of the Decree, it should be noted that any corporate activity involving the management, maintenance and use of computer systems, databases, platforms and ICT structures in general, can, theoretically, be considered at risk.

The risk areas identified are as follows:

1. Company management information systems (workstations/laptops)

- 171 L. 633/41; 171 bis L. 633/41; 171 ter and septies L. 633/41; 171 octies L. 633/41 Copyright Law

Offences relating to copyright infringement could occur where a senior manager or employee of the Company, in order to obtain economic benefits, unlawfully uses software protected by copyright without having acquired all or part of the necessary licences, in order to use any means intended to allow or facilitate the arbitrary removal or circumvention of software protection.

2. Financial/management application services

- 171 L. 633/41; 171 bis L. 633/41; 171 ter and septies L. 633/41; 171 octies L. 633/41 Copyright Law

Offences relating to copyright infringement could occur in the event that a senior manager or employee of the Company, in order to obtain economic benefits, unlawfully uses software protected by copyright without having acquired all or part of the necessary licences, unlawfully duplicates licensed programmes in order to gain advantages in terms of cost savings; transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in order to profit from it.

3. Processing of financial/management information

- 171 L. 633/41; 171 bis L. 633/41; 171 ter and septies L. 633/41; 171 octies L. 633/41 Copyright Law

Copyright offences could occur in the event that a senior manager or employee of the Company, in order to obtain economic advantages, unlawfully uses software protected by copyright without having acquired all or part of the necessary licences, in order to save on the related costs; uses any means intended to allow or facilitate the arbitrary removal or circumvention of software protection; reproduces on media not marked SIAE.

The areas at risk identified above, which are exposed to the risk of the commission of the computer-related offences dealt with in this Special Part, may therefore also give rise, again in relation to the same types of crimes, to offences relating to copyright infringement.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part expressly prohibits conduct:

- ✳ which gives rise to the types of offence considered above (under Article 24 bis and Article 25-novies) or which, although not constituting per se offences of the type considered above, could potentially become such;
- ✳ which does not comply with company procedures or, in any case, is not in line with the principles laid down in this Model and in the Code of Ethics.

Within the framework of the above rules, it is prohibited, in particular, to:

- ✳ alter public or private computer documents, public or private, with evidentiary value;
- ✳ make unauthorized access to the computer or telecommunications system of public or private entities;
- ✳ make unauthorized access to own computer or telecommunications system for the purpose of altering and/or deleting data and/or information;
- ✳ possess and misuse codes, passwords or other means of accessing a computer or telecommunications system of competing public or private entities in order to acquire confidential information;
- ✳ possess and misuse codes, passwords or other means of access to own computer or telecommunications system in order to acquire confidential information;
- ✳ carry out procurement activities and/or production and/or distribution of equipment and/or software for the purpose of damaging a public or private entity's computer or telecommunications system, the information, data or programs contained therein, or facilitating the total or partial interruption or alteration of its operation;
- ✳ fraudulently intercept, obstruct or interrupt communications relating to a public or private computer or telecommunications system in order to acquire confidential information;
- ✳ install equipment for the interception, obstruction or interruption of communications of public or private entities;
- ✳ modify and/or delete data, information or programs of private or public entities or in any case of public utility;
- ✳ carry out activities to damage the information, data and computer programs or telecommunications of others;
- ✳ destroy, damage or render unusable computer or telecommunications systems of public utility. Therefore, the above persons must:
- ✳ use information, applications and equipment for office purposes only;
- ✳ not lend or transfer any computer equipment to third parties;
- ✳ report to the competent functions the theft, damage or loss of such instruments; furthermore, if a theft or loss of computer equipment of any kind occurs, the person concerned, or whoever has taken delivery of it, must send the competent function the original of the report to the Public Safety Authority;



- ✱ avoid introducing and/or storing in the Company (in hard copy, computerised form and using company tools), for any reason whatsoever, documentation and/or computer material of a confidential nature owned by third parties, unless acquired with their express consent;
- ✱ avoid transferring or communicating outside the Company any corporate information and/or transmitting files, documents, or any other confidential or classified documentation belonging to the Company itself or to another company of the Group, except for purposes strictly related to the performance of their duties and, in any case, with the prior authorization of their Manager;
- ✱ avoid leaving their Personal Computer (PC) unattended and/or accessible to others;
- ✱ avoid the use of passwords of other corporate users, even for access to protected areas in the name and on behalf of the same, unless expressly authorized by the Information Systems Manager;
- ✱ avoid the use of software and/or hardware tools designed to intercept, falsify, alter or suppress the content of computer communications and/or documents;
- ✱ use the Internet connection for the purposes and the time strictly necessary to carry out the activities that made the connection necessary;
- ✱ comply with the established procedures and standards, reporting without delay to the competent functions any abnormal use and/or operation of IT resources;
- ✱ use on the Company's equipment only products officially acquired by the Company;
- ✱ refrain from making copies of data and software that are not specifically authorized;
- ✱ refrain from using the available IT tools outside the required authorizations;;
- ✱ observe any other specific rules concerning access to systems and the protection of the Company's data and applications;
- ✱ scrupulously observe the provisions of the company security policies for the protection and control of computer systems.



4. CONTROL PROTOCOLS

Without prejudice to the general principles of conduct and control, the specific control protocols in relation to the areas considered at risk are set out below.

For activities that:

- ✱ require the processing of data and information, whose improper use may lead to fraud against natural or legal persons (private organisations and, in particular, where the counterpart is a person belonging to the Public Administration);
- ✱ require access to infrastructure, equipment or software whose use may give rise to fraudulent conduct or actions;
- ✱ require the acquisition or management of IT-related products and services

it is necessary to:

- ✱ define, approve, review and monitor the application of internal operating procedures and instructions specifying tasks and roles with regard to physical and system security;
- ✱ define levels of access and information that can be used or exchanged at the various functional levels;
- ✱ check the use of equipment, infrastructure and software;
- ✱ maintain appropriate logs of transactions executed.

To this end, the following control and monitoring procedures must be activated:

- ✱ identification of risks arising from dealing with external parties (public organizations, customers, suppliers);
- ✱ definition and dissemination, through appropriate training and periodic review, of an adequate information security policy;
- ✱ definition, implementation, control and periodic review of an adequate security organization with:
 - specific assignment of responsibility for authorizing access;
 - specific assignment of responsibility for contact with authorities and special interest groups;
 - controlled physical and system access to ICT infrastructure, reserving it for contractually authorized persons only.
- ✱ Monitoring of ICT infrastructure (fixed and mobile computers, networks, basic software) both in the purchasing and change and configuration management phase, and control of their technical vulnerabilities, for fixed media (e.g. non custody of video terminals) and removable (e.g. back up) media to avoid misuse by internal personnel or third parties, check on the decommissioning, transfer of ownership or reuse of equipment by company functions or third parties;
- ✱ classification of information with the possibility of diversified access (user registration, privileged access management, password management), periodic updating of profiles on the basis of changes in roles and responsibilities, personnel profiles, terms and conditions of employment; control over the return of assigned technology media at the end of contractual relationships; control over access to user and system documentation, programme sources and data in the development and testing phases;
- ✱ validation by authorized functions of input and output data and definition of a policy for data encryption and key management;



- ✱ monitoring and review of third-party services and changes to third-party services; in particular, for outsourced services, special contractual clauses should be drawn up requiring the supplier to behave in accordance with the company's requirements. For example, if the outsourcer is entrusted with the management of ICT infrastructures, controls must be put in place and checks contractually accepted to verify:
- ✱ infrastructure configuration management;
- ✱ behaviour and preventive actions implemented to decrease the risks of technical vulnerability, such as:
 - site allocation and layout,
 - physical security measures;
 - access control;
 - protection against environmental factors;
 - facilities management;
 - preparation of work scheduling procedures;
 - infrastructure monitoring;
 - protection for sensitive documents;
 - preventive maintenance for hardware.
- ✱ Protection against malicious software capable of fraudulent actions on proprietary ICT equipment;
- ✱ In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

Leonardo Logistics will assess the implementation, where applicable to the corporate context, of the cybersecurity policies that the Group intends to adopt for the purposes of the transposition of the “Cybersecurity Act” (see EU Regulation 2019/881 of the European Parliament and of the Council dated 17 April 2019), which is a fundamental tool of the new strategy for cybersecurity and cyber resilience in Europe.



SPECIAL PART “E”

**Offences of receiving, laundering and using money, goods or profits from illegal activities,
and self-laundering (Article 25-*octies* of Legislative Decree 231/2001)**



1. OFFENCES OF RECEIVING, LAUNDERING AND USING MONEY, GOODS OR PROFITS FROM ILLEGAL ACTIVITIES, OR SELF-LAUNDERING

Special Part “E” is specifically aimed at the prevention of the offences set forth in Article 25-octies:

- ✻ Receiving (Article 648 of the Criminal Code);
- ✻ Money laundering (Article 648 bis Criminal Code);
- ✻ Use of money, goods or profits from illegal activities (Article 648 ter of the Criminal Code);
- ✻ Self-laundering (Article 648 ter. 1 Criminal Code).



2. RISK AREAS

The risk areas identified, with reference to the offences of receiving stolen goods, money laundering and use of money, goods or profits from illegal activities, as well as self-laundering (Article 25-octies) are as follows:

1. Personnel administration

- Receiving (Article 648 of the Criminal Code)
- Money laundering (Article 648-bis Criminal Code)
- Use of money, goods or profits from illegal activities (Article 648-ter)
- Self-laundering (Article 648-ter.1)

Insertion of fictitious employees and subsequent payment of remuneration to them, for the purpose of transferring, substituting or concealing money of unlawful origin, or using money in economic, financial or entrepreneurial activities.

Disbursement of expense reimbursements against unjustified/ non-existent expense notes (in whole or in part), for the purpose of transferring, replacing or concealing money of unlawful origin, or using money in economic, financial or entrepreneurial activities.

2. Purchasing of goods and services

- article 648 of the Criminal Code Receiving

The activity could give rise to the risk of the commission of the offences in question if, for example, a supplier is knowingly selected who offers goods of unlawful origin at prices significantly lower than market prices and these goods are subsequently used in the Company's business.

- article 648-bis Criminal Code Money laundering
- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities
- article 648-ter 1 Criminal Code Self-laundering

The activity could give rise to the commission of the offences in question if, for example, contracts are approved for the procurement of goods/services that are wholly or partly fictitious and/or unnecessary and/or at prices not in line with market prices, for the purpose of transferring, replacing or concealing money of unlawful origin.

3. Consultancy and professional services

- article 648 of the Criminal Code Receiving

The offence of receiving stolen goods could occur if the Company, in order to obtain an undue advantage, conceals money of unlawful origin through the purchase of consultancy services.

- article 648-bis Criminal Code Money laundering

The offence of money laundering could occur if the Company uses a consultant to carry out transactions in order to obstruct the identification of the unlawful origin of the money.



- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities

The offence of using money, goods or profits from illegal activities occurs when the Company purchases consultancy services with money from unlawful activities.

- article 648-ter 1 Criminal Code Self-laundering

The offence of self-laundering could occur in the case of the purchase of consultancy services with funds of unlawful origin derived from tax avoidance.

4. Finance and Treasury Management

- article 648 of the Criminal Code Receiving
- article 648-bis Criminal Code Money laundering
- article 648-ter 1 Criminal Code Self-laundering
- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities

The offences of receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin could be committed if the Company accepts payments of money knowing or having a well-founded suspicion of its unlawful origin (e.g. receiving payments from parties other than the counterparty or coming from places other than those indicated in the order/contract or with means of payment in breach of anti-money laundering regulations or which do not in any case make it possible to identify the payer as being of unlawful origin) or makes transfers of money of unlawful origin or other transactions likely to obstruct its identification (e.g. purchase of goods or services which are wholly or partly fictitious or at overvalued prices, unjustified payments to counterparties residing in “offshore” countries, etc.).

5. Sale of goods and services

- article 648-bis Criminal Code Money laundering

In the context of contractual data, for the purpose of transferring or receiving/concealing money of unlawful origin of the counterparty or the Company; invoicing the customer for fees in excess of contractual amounts.

6. Accounting management and Financial Statements preparation

- article 648 of the Criminal Code Receiving

The offences of receiving stolen goods, money laundering and use of money, goods or profit from illegal activities may be committed if, in the management of the accounts, the Company carries out transfers of money of unlawful origin or other transactions likely to obstruct its identification.

- article 648-bis Criminal Code Money laundering
- article 648-ter 1 Criminal Code Self-laundering
- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities

The offences of receiving stolen goods, money laundering and use of money, goods or profit from illegal activities may be committed if, in the management of the accounts, the Company



carries out transfers of money of unlawful origin or other transactions likely to obstruct its identification.

7. Management of extraordinary transactions

- *article 648 of the Criminal Code Receiving*
- *article 648-bis Criminal Code Money laundering*
- *article 648-ter 1 Criminal Code Self-laundering*
- *article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities*

The offences of receiving and money laundering could arise if capital of unlawful origin, possibly paid by criminal organizations, is moved through acquisition transactions in order to conceal, even temporarily, the money received, or to obstruct the identification of its criminal origin.

8. Sponsorships, advertising initiatives and contributions

- *article 648 of the Criminal Code Receiving*

The offence of receiving could arise in the event that the Company, in order to obtain an undue advantage, conceals money from an unlawful activity through donations, gifts or sponsorships provided to third parties. The offence of money laundering could arise if the Company, during organized events, uses goods resulting from illegal activity (e.g. counterfeit gadgets).

- *article 648-bis Criminal Code Money laundering*
- *article 648-ter 1 Criminal Code Self-laundering*
- *article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities*

The offence of using money, goods or profits from illegal activities occurs when the Company provides sponsorships using money from crime.

9. Gifts, hospitality and entertainment expenses

- *article 648 of the Criminal Code Receiving*

The offence of receiving could arise in the event that the Company, in order to obtain an undue advantage, conceals money from an unlawful activity through donations, gifts or sponsorships provided to third parties. The offence of money laundering could arise if the Company, during organized events, uses goods resulting from illegal activity (e.g. counterfeit gadgets).

- *article 648-bis Criminal Code Money laundering*
- *article 648-ter 1 Criminal Code Self-laundering*
- *article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities*

The offence of using money, goods or profits from illegal activities occurs when the Company provides sponsorships using money from crime.



10. Tax compliance management

- article 648 of the Criminal Code Receiving

The offences of receiving and money laundering may arise when the acquisition of money of illicit origin by the Company is concealed in the annual reports on income tax and value added tax;

- article 648-bis Criminal Code Money laundering

The offences of receiving and money laundering may arise when the acquisition of money of illicit origin by the Company is concealed in the annual reports on income tax and value added tax;

- article 648-ter 1 Criminal Code Self-laundering

The offence of self-laundering may occur when, in the context of the tax obligations to which the Company is subject, company managers and officers in charge of accounting and invoicing carry out fraudulent activities against the tax authorities, such as to constitute tax offences under Legislative Decree no. 74/2000, and the proceeds of the tax offences committed are reinvested in economic or financial activities to the benefit of the Company, by the same persons responsible for such offences, so as to hinder the identification of their criminal origin.

- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities

11. Management of Corporate Affairs

- article 648 of the Criminal Code Receiving
- article 648-bis Criminal Code Money laundering
- article 648-ter 1 Criminal Code Self-laundering
- article 648-ter of the Criminal Code Use of money, goods or profits from illegal activities

The offences of receiving stolen goods, money laundering and use of money, goods or profits from illegal activities could be committed where the directors of the Company, or other persons appointed by them, use the unlawful financial resources in transactions involving the Company's securities with the aim of concealing the unlawful origin of the money.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part expressly prohibits conduct:

- ✳ which gives rise to the types of offence considered above (Article 25-octies) or which, although not constituting offences per se, could potentially become such;
- ✳ which does not comply with company procedures or, in any case, is not in line with the principles laid down in this Model and in the Code of Ethics.

The Company operates in such a way as to promote the prevention of money laundering, receiving and use of goods of unlawful origin, as well as self-laundering.

In particular, company procedures to prevent money laundering aim to:

- ✳ identify the reliability of suppliers in order to verify their trustworthiness also from the point of view of the legality and traceability of economic transactions with them, avoiding the establishment or continuation of relations with parties that do not present or maintain adequate requirements of transparency and correctness;
- ✳ monitor over time whether suppliers continue to meet the requirements of reliability, correctness, professionalism and integrity;
- ✳ determine the minimum requirements to be met by tenderers and set criteria for the evaluation of bids in standard contracts;
- ✳ identify the body/unit responsible for the execution of the contract, indicating tasks, roles and responsibilities;
- ✳ verify the regularity of payments, ensuring the recipients/persons ordering and the counterparties actually involved in the transactions are exactly the same;
- ✳ carry out formal and substantive checks on the company's financial flows, with reference to payments to third parties and intra-group payments/transactions, taking into account in particular the registered office of the counterparty company, the banks or credit institutions used and any corporate screens and trust structures used for extraordinary transactions or operations;
- ✳ govern the recording and storage of transaction data, including data relating to intra-group relations;
- ✳ ensure the preparation and updating of the supplier register;
- ✳ ensure the proper management of tax policy, also with regard to any transactions with the countries referred to in the Ministerial Decrees of 21 November 2001 and 23 January 2002 and subsequent amendments and additions;
- ✳ ensure the appropriateness of the assessment/valuation process for the acquisition of minority interests in Italian or foreign legal entities, including by obtaining appraisals from third-party professionals and by verifying, internally within the company, the appropriateness of the consideration paid for the interests acquired;
- ✳ ensure the reporting of transactions with suspicious profiles with regard to the legitimacy of the origin of the sums involved in the transaction or the reliability and transparency of the counterparty;



- ✱ identify and implement specific internal control programmes also with regard to the subject matter under examination, with particular regard to payments and treasury management, agreements/joint ventures with other companies and intercompany relations, taking particular account the economic appropriateness of any investments;
- ✱ determine criteria for the selection, conclusion and execution of agreements/joint ventures with other companies for the realisation of investments;
- ✱ ensure transparency and traceability of agreements/joint ventures with other companies for the realisation of investments;
- ✱ implement the constant training and information of company representatives on issues relating to the prevention of money laundering and self-laundering;
- ✱ provide evidence of the activities and checks carried out.

This Special Part also provides for the obligation of Company Officers to:

- ✱ ensure that every operation or transaction is correctly and promptly recorded in the company accounting system in accordance with the criteria indicated by law and based on the applicable accounting principles; every operation or transaction must be authorized, verifiable, legitimate, consistent and reasonable;
- ✱ ensure, before establishing relations or entering into contracts with non-occasional customers and other partners in long-term business relationships, the moral integrity, reputation and good name of the counterparty.

It is also prohibited to:

- ✱ make any kind of payment in the interest of the Company without adequate supporting documentation;
- ✱ receive or accept the promise of cash payments, in any way and under any circumstances, or run the risk of being implicated in money laundering or criminal activities;
- ✱ make payments or reimburse expenses, fees, discounts, advances, bonuses, credit notes or make reductions in any other form to the amount due in favour of internal or third parties that:
 - are not adequately justified and supported in the light of the contractual relationship established with them;
 - do not occur in return for goods, services, etc. actually received by the Company;
 - are not motivated by objective factors and supported by appropriate documentation;
 - are not owed by the company by law.
- ✱ Use cash or other bearer financial instruments for any collection, payment, transfer of funds, use or other use of financial assets, or use current accounts or passbooks anonymously or in fictitious names. Exceptions to the use of cash or other bearer financial instruments are permitted for small amounts and are regulated by a specific procedure;
- ✱ enter into relations, negotiate and/or enter into and/or execute contracts or acts with persons named in the "Reference Lists" relating to the financial battle against terrorism (published by the Financial Intelligence Unit set up at the Bank of Italy);
- ✱ accept and execute payment orders from unidentifiable persons, who are not present in the register and whose payment is not traceable (amount, name/name, address and account number) or if it is not possible to ensure, after carrying out checks when opening/changing the



supplier/customer register in the system, that the name of the supplier/customer and the header of the account to/from which payment is to be made correspond fully. In particular:

- payment shall be made exclusively to the current account indicated in the contract/invoice or in an appropriate e-mail communication;
- the payment must correspond exactly to what is indicated in the contract/purchase order;
- payments may not, under any circumstances, be made to numbered accounts;
- payment may not be made in favour of a party other than the other contracting counterparty;
- payment may not be made in a country other than that of the contracting parties or the country where the contract is performed.

✱ make payments into current accounts of banks belonging to or operating in countries listed as 'tax havens', or to off-shore companies.



4. CONTROL PROTOCOLS

The general control principles underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of organizational provisions and/or formal procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 *Personnel administration*

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 5 "Personnel Administration" of Special Part A.

4.2 *Purchasing of goods and services*

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 12 "Purchasing of goods and services" of Special Part A.

In addition to the above, for the purposes of this special part, the following specific protocol is provided for:

- ✱ execution of checks on suppliers to confirm that they are not included on Lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.) to prevent the financing of terrorism and money laundering.



4.3 Consultancy and professional services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 13 “Consultancy and professional services” of Special Part A.

In addition to the above, for the purposes of this special part, the following specific protocol is provided for:

- ✿ execution of checks on external professionals to confirm that they are not included on Lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.) to prevent the financing of terrorism and money laundering.

4.4 Industrial Logistics Management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 18 “Management of Industrial Logistics” of Special Part A.

4.5 Management of shipments, transport and customs operations

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 7 “Management of shipments, transport and customs operations” of Special Part A.

In addition to the above, for the purposes of this special part, the following specific protocol is provided for:

- ✿ Check that third party counterparties entrusted with shipping and transport activities are not on the lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.).

4.6 Finance and Treasury Management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 10 “Finance and Treasury Management” of Special Part A.

In addition to the above, the following specific protocols are set out for the purposes of this special part:

- ✿ formal definition of procedures for the use of Company credit cards;
- ✿ checks on the regularity of financial transactions or transactions involving the giving or receiving of any other benefit, with reference to the consistency between the contract, the service/goods provided/received, the invoice and the payment/receipt, and with what has been contractually agreed, supported by appropriate documentation and authorized based on the system of delegation and powers in place;
- ✿ adequate safeguards for the protection of the IT systems used in the process under review, in particular, access to the accounting system and the banking system is restricted to authorized persons;
- ✿ periodic checks on access to master data and sample checks on the correctness of the data;
- ✿ definition of specific rules for the management of exceptions to the procedure to be applied only



where strictly necessary (e.g. urgent payments, payment without purchase orders and/or not managed within the system).

4.7 Sales of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 6 “Sale of goods and services” of Special Part A.

In addition to the above, the following specific protocols are set out for the purposes of this special part:

- ✳ formal authorization, in compliance with existing systems of delegation, to enter into business relations with customers based or resident in “tax havens”;
- ✳ checks to ensure that customers - whether natural persons or legal entities - are not included on Lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.) to prevent the financing of terrorism and money laundering.

4.8 Accounting management and Financial Statements preparation

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 1 “Accounting management and preparation of financial statements” of Special Part B.

4.9 Management of extraordinary transactions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 16 “Management of extraordinary transactions” of Special Part A.

In addition to the above, for the purposes of this special part, the following specific protocol is provided for:

- ✳ execution of checks on the counterparties to the transaction to confirm that they are not included on Lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.) to prevent the financing of terrorism and money laundering.

4.10 Sponsorships, advertising initiatives and contributions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 14 “Sponsorships, advertising initiatives and contributions” of Special Part A.

In addition to the above, for the purposes of this special part, the following specific protocol is provided for:

- ✳ execution of checks on the counterparty to confirm that they are not included on Lists drawn up by international organizations (e.g. UN, EU, OFAC, etc.) to prevent the financing of terrorism and money laundering.



4.11 Acquisition and management of grants, subsidies, financing, insurance or guarantees granted by public bodies

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 3 "Acquisition and management of contributions, subsidies, financing, insurance or guarantees granted by public entities" of Special Part A.

4.12 Gifts, hospitality and entertainment expenses

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 15 "Gifts, hospitality and entertainment expenses" of Special Part A.

4.13 Tax compliance management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 4 "Tax compliance management" of Special Part A.



SPECIAL PART “F”

Organized crime offences (under Article 24-ter of Legislative Decree 231/2001) and transnational offences (under Article 10 of Law 146/2006)



1. CRIMINAL ASSOCIATION (ARTICLE 24-TER AND ARTICLE 10 OF LAW 146/2006)

Special Part "F" is specifically aimed at preventing the offences provided for in Article 24-ter of the Decree (introduced by Article 2, para. 29, of Law 94/2009) and provided for in Art. 10 of Law 146/2006:

- ✿ Criminal association (Article 416 of the Criminal Code);
- ✿ Mafia-type association, including foreign mafias (Article 416 bis of the Criminal Code);
- ✿ Mafia-related political election exchange (Article 416 ter Criminal Code);
- ✿ Kidnapping of persons for the purposes of robbery or ransom (Article 630 of the Criminal Code);
- ✿ Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or war-like weapons or parts thereof, explosives, clandestine weapons as well as several common firing weapons, excluding those provided for by Article 2(3) of Law No. 110 of 18/04/1975 (Articles 1, 2 and 4 of Law No. 895 of 02/10/67);
- ✿ Association aimed at the illegal trafficking of narcotic or psychotropic substances (Article 74, Presidential Decree No 309 of 09/10/1990).

Law no. 146 of 16 March 2006 ("Ratification and implementation of the United Nations Convention and Protocols against Transnational Organized Crime, adopted by the General Assembly on 15 November 2000 and 31 May 2001") also extended the administrative liability of entities to "transnational organized crime" offences.

Specifically, the relevant offences for the purposes of this Special Part are the following:

- ✿ Criminal association (Article 416 of the Criminal Code);
- ✿ Mafia-type association, including foreign mafias (Article 416 bis of the Criminal Code);
- ✿ Inducement not to make statements or to make false statements to the judicial authorities (Article 377 bis Criminal Code); with reference to this offence, see also what is indicated in Special Part "A" concerning offences against the Public Administration and the Administration of Justice;
- ✿ Aiding and abetting (Article 378 Criminal Code); with reference to this offence, see also the indications in Special Part "A" concerning offences against the Public Administration and the Administration of Justice.



2. RISK AREAS

The risk areas identified, with reference to organized crime offences (Article 24 - ter) and transnational offences, are as follows:

1. Personnel selection, recruitment and evaluation

- 416 Criminal Code Criminal association
- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal code Mafia-related political election exchange

These offences are committed when three or more persons linked to the Company by a working or business relationship associate in a stable and permanent union, with a minimum of organization appropriate to the planned criminal programme, or promote or direct or organize or take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to initiate, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly integrates the types of offences considered in this section.

2. Purchasing of goods and services

- 416 Criminal Code Criminal association
- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal code Mafia-related political election exchange
- 378 Criminal Code Aiding and abetting

Organized crime offences could be committed if three or more persons linked to the Company by a working or business relationship associate in a stable and permanent union, with a minimum of organization appropriate to the planned criminal programme, or promote or direct or organize or take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to initiate, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.

3. Consultancy and professional services

- 416 Criminal Code Criminal association
- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal code Mafia-related political election exchange

Organized crime offences could be committed if three or more persons linked to the Company by a working or business relationship associate in a stable and permanent union, with a minimum of organization appropriate to the planned criminal programme, or promote or direct



or organize or take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to initiate, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.

4. Finance and Treasury Management

- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal Code Mafia-related political election exchange

Organized crime offences may be committed if three or more persons linked to the Company by a working or business relationship take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to engage in, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.

5. Sponsorships, advertising initiatives and contributions

- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal code Mafia-related political election exchange
- 378 Criminal Code Aiding and abetting

Organized crime offences may be committed if three or more persons linked to the Company by a working or business relationship take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to engage in, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.

6. Sale of goods and services

- 416 Criminal Code Criminal association
- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal Code Mafia-related political election exchange
- 378 Criminal Code Aiding and abetting

Organized crime offences could be committed if three or more persons linked to the Company by a working or business relationship associate in a stable and permanent union, with a minimum of organization appropriate to the planned criminal programme, or promote or direct or organize or take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to initiate, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.



7. Gifts, hospitality and entertainment expenses

- 416 bis Criminal Code Mafia-type associations, including foreign ones
- 416 ter Criminal code Mafia-related political election exchange
- 378 Criminal Code Aiding and abetting

Organized crime offences may be committed if three or more persons linked to the Company by a working or business relationship take part in a mafia-type association, or accept directly or through intermediaries the promise to procure votes for one of the persons belonging to mafia-type associations in order to engage in, promote, collaborate in or cause the commission of conduct which, taken individually or collectively, directly or indirectly constitutes the types of offences considered in this section.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part expressly prohibits conduct:

- ✱ which gives rise to the types of offence considered above (Article 24-ter, Article 10 of Law 146/2006) or which, although not in itself constituting one of the types of crime considered above, could potentially become such;
- ✱ which does not comply with company procedures or, in any case, is not in line with the principles laid down in this Model and in the Code of Ethics.

This Special Part expressly and directly prohibits Company Representatives, and external Co-workers and Partners, from:

- ✱ entering into relations, negotiating and/or entering into and/or executing contracts or acts with persons named on the anti-terrorist Reference Lists ("blacklists" of the UN, the European Union Anti-Terrorist Bureau, OFAC - United States Treasury Department, etc.) or who belong to organizations on those lists;
- ✱ granting benefits to persons named in the Reference Lists or belonging to organizations on the Reference Lists;
- ✱ employing persons indicated in the Reference Lists or belonging to organizations on the Reference Lists.

All those working on behalf of the Company are required to act in accordance with the principles of integrity, prudence, fairness, transparency and honesty, observing the following requirements:

- ✱ all relations with intermediaries and business partners must be characterised by the principles of transparency and integrity and must provide for services and remuneration in line with market practices, ensuring that there are no aspects that could favour the commission of offences by third parties in Italy or abroad;
- ✱ constant and continuous verification of the correctness, effectiveness, consistency and correspondence to Company interests of the services requested, provided by or in favour of third parties, so as to ensure that only proper commercial, financial and consultancy relations are established and maintained, which are genuinely in line with Company interests and characterised by effectiveness, transparency and consistency;
- ✱ prudence, accuracy and objectivity in the selection, identification or in any case in the hiring and continuation of relations with third parties and in the determination of the conditions for such relations, to prevent the risk of establishing contacts with persons belonging to criminal associations of any nature, whether national or transnational;
- ✱ refusal of any consideration, in the form of money or other benefits, from anyone for the performance of an act relating to their office or contrary to their official duties;
- ✱ compliance with the law, regulations issued by the competent authorities and internal procedures relating to the management of delegated spending powers;
- ✱ absolute correctness, transparency and accuracy in accounting entries and tax compliance and in the prerequisite audits;
- ✱ anyone who, acting in the name of or on behalf of Leonardo Logistics, comes into contact with



third parties with whom Leonardo Logistics intends to enter into a commercial relationship or is required to have relations of an institutional, social, political or any other nature with them, has an obligation to:

- inform such persons of the commitments and obligations imposed by the Code of Ethics;
- take the necessary internal action in the event of refusal by third parties to comply with the Code of Ethics or to observe its provisions.



4. CONTROL PROTOCOLS

The general control principles underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of organizational provisions and/or formal procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Personnel selection, recruitment and evaluation

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 9 "Selection, recruitment and evaluation of personnel" of Special Part A.

4.2 Purchasing of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 12 "Purchasing of goods and services" of Special Part A.

4.3 Consultancy and professional services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 13 "Consultancy and professional services" of Special Part A.



4.4 Finance and Treasury Management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 10 "Finance and Treasury Management" of Special Part A.

4.5 Sponsorships, advertising initiatives and contributions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 14 "Sponsorships, advertising initiatives and contributions" of Special Part A.

4.6 Sale of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 6 "Sale of goods and services" of Special Part A.

4.7 Gifts, hospitality and entertainment expenses

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 15 "Gifts, hospitality and entertainment expenses" of Special Part A.



SPECIAL PART “G”

**Crimes for the purpose of terrorism or subversion of the democratic order (Article 25-
quater of Legislative Decree No. 231/2001) and the crime of employing foreigners without
a regular residence permit (Article 25-duodecies of Legislative Decree No. 231/2001)**



1. CRIMES FOR THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER (ARTICLE 25-QUATER) AND THE OFFENCE OF EMPLOYING FOREIGNERS WITHOUT A REGULAR RESIDENCE PERMIT (ARTICLE 25-DUODECIES)

Special Part "G" is specifically aimed at preventing the offences provided for in Article 25-quater and Article 25-duodecies of the Decree:

- ✱ Associations for the purposes of terrorism, including international terrorism or subversion of the democratic order (Article 270 bis Criminal Code);
- ✱ Assisting association members (Article 270b Criminal Code);
- ✱ Recruitment for the purposes of terrorism, including international terrorism (Article 270 quater Criminal Code);
- ✱ Organization of transfers for the purposes of terrorism (Article 270 quater1 of the Criminal Code);
- ✱ Training in activities for the purposes of terrorism, including international terrorism (Article 270 quinquies Criminal Code);
- ✱ Conduct for the purposes of terrorism (Article 270 sexies Criminal Code);
- ✱ Attack for terrorist or subversive purposes (Article 280 of the Criminal Code);
- ✱ Acts of terrorism with lethal or explosive devices (Article 280 bis of the Criminal Code);
- ✱ Acts of nuclear terrorism (Article 280b of the Criminal Code)
- ✱ Kidnapping for the purposes of terrorism or subversion (Article 289 bis of the Criminal Code);
- ✱ Incitement to commit any of the offences provided for in the first and second sections (Article 302 Criminal Code);
- ✱ Urgent measures for the protection of the democratic order and public safety (Art. 1, Law Decree No. 625 of 15 December 1979, converted with amendments into Law No. 15 of 6 February 1980)
- ✱ International Convention for the Suppression of the Financing of Terrorism (Art. 2, New York Convention of 9 December 1999);
- ✱ Employment of third-country nationals without a valid residence permit (Article 22(12) and (12-bis) of Legislative Decree No 286/1998).



2. RISK AREAS

The risk areas identified, with reference to the offences provided for in Article 25-quater and Article 25-duodecies of the Decree, are as follows:

1. Personnel selection, recruitment and evaluation

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 270 sexies Criminal Code Conduct for the purpose of terrorism
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences could be committed when the Company hires persons belonging to terrorist associations, thereby assisting their members in order to obtain an advantage for the entity.

2. Personnel administration

- Employment of third-country nationals without a valid residence permit as referred to in Article 22 para. 12 bis, of Legislative Decree 286 1998

Employing foreign workers who do not hold a regular residence permit, or whose permit has expired and whose renewal has not been applied for, within the terms of the law, or whose permit has been revoked or cancelled, where the workers employed are (i) more than three, (ii) minors of non-working age, or (iii) subject to particularly exploitative working conditions as referred to in Article 603 bis of the Criminal Code and (iv) indicative of exploitation within the meaning and for the purposes of the offence of unlawful intermediation and exploitation of labour.

3. Purchasing of goods and services

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences are committed when the Company enters into contracts for the purchase of goods and services with suppliers on the Reference Lists providing funds, directly or indirectly, with the intention of using them or knowing that they are intended to be used, even in part, for the purpose of committing an act constituting a terrorist offence.

4. Consultancy and professional services

- 270 bis Criminal Code Association for the purposes of terrorism, including



international terrorism or subversion of the democratic order

- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences are committed when the Company enters into consultancy agreements with persons on the Reference Lists providing funds, directly or indirectly, with the intention of using them or knowing that they are intended to be used, even in part, for the purpose of committing an act constituting a terrorist offence.

5. Finance and Treasury Management

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 270 quinquies.2 Criminal Code Removal of assets or money subject to seizure
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences could be committed when the Company sets aside funds in order to finance terrorist associations or to provide assistance to persons participating in terrorist associations in order to obtain an advantage for the entity.

6. Sponsorships, advertising initiatives and contributions

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences are committed when the Company enters into sponsorship agreements or grants donations, gifts or other utilities to persons on the Reference Lists providing funds, directly or indirectly, with the intention of using them or knowing that they are intended to be used, even in part, for the purpose of committing an act constituting a terrorist offence.

7. Sale of goods and services

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations



- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences are committed when the Company enters into contracts for the sale of goods and services with suppliers on the Reference Lists providing funds, directly or indirectly, with the intention of using them or knowing that they are intended to be used, even in part, for the purpose of committing an act constituting a terrorist offence.

8. Gifts, hospitality and entertainment expenses

- 270 bis Criminal Code Association for the purposes of terrorism, including international terrorism or subversion of the democratic order
- 270 bis 1 Criminal Code. Mitigating and aggravating circumstances
- 270 ter Criminal Code Assistance to subversive associations
- 302 Criminal Code Incitement to commit any of the offences provided for in the first and second sections

Terrorist financing offences are committed when the Company enters into sponsorship agreements or grants donations, gifts or other utilities to persons on the Reference Lists providing funds, directly or indirectly, with the intention of using them or knowing that they are intended to be used, even in part, for the purpose of committing an act constituting a terrorist offence.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part expressly prohibits conduct:

- ✳ which gives rise to the types of offence considered above (Article 24-quater and Article 25-duodecies) or which, although not constituting in themselves offences falling within the types considered above, could potentially become such;
- ✳ which does not comply with company procedures or, in any case, is not in line with the principles laid down in this Model and in the Code of Ethics.

Within the context of the aforementioned conduct, it is in particular prohibited to:

- ✳ make donations of money or benefits, including in the form of sponsorships, charitable contributions, humanitarian initiatives, gifts, invitations or any other form of financing in favour of national or foreign bodies, associations or entities that may reasonably be considered to be at risk of or suspected of carrying out activities falling into one of the categories of offences described above;
- ✳ enter into sales contracts with domestic or foreign entities, associations or entities that may reasonably be considered to be at risk or suspected of carrying out activities falling into one of the categories of offences described above;
- ✳ enter into procurement or consultancy contracts with national or foreign bodies, associations or entities that may reasonably be considered to be at risk or suspected of carrying out activities falling into one of the categories of offence described above;
- ✳ enter into intermediary or agency contracts with domestic or foreign entities, associations or persons who may reasonably be considered to be at risk or suspected of carrying out activities falling into one of the categories of offences described above;
- ✳ enter into employment contracts or any other form of collaboration with domestic or foreign persons who may reasonably be considered to be at risk or suspected of carrying out activities falling into one of the categories of offences described above;
- ✳ enter into partnership agreements, joint ventures or make any other form of investment with domestic or foreign entities that may reasonably be considered to be at risk or suspected of carrying out activities falling into one of the categories of offences described above;
- ✳ perform services in favour of partners or customers that are not adequately justified in the context of the company/contractual relationship established with such partners/customers;
- ✳ pay fees to external co-workers, suppliers or Consultants that are not adequately justified in relation to the type of task to be performed and local practices and that deviate from what was contractually agreed;
- ✳ harbouring or providing hospitality, means of transport or means of communication to persons participating in subversive associations or associations for the purposes of terrorism and subversion of public order.



4. CONTROL PROTOCOLS

The general control principles underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of organizational provisions and/or formal procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Personnel selection, recruitment and evaluation

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 9 "Selection, recruitment and evaluation of personnel" of Special Part A.

4.2 Personnel administration

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 5 "Personnel Administration" of Special Part A.

4.3 Purchasing of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 12 "Purchasing of goods and services" of Special Part A.



4.4 Consultancy and professional services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 13 "Consultancy and professional services" of Special Part A.

4.5 Finance and Treasury Management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 10 "Finance and Treasury Management" of Special Part A.

4.6 Management of extraordinary transactions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 16 "Management of extraordinary transactions" of Special Part A.

4.7 Sponsorships, advertising initiatives and contributions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 14 "Sponsorships, advertising initiatives and contributions" of Special Part A.

4.8 Sale of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 6 "Sale of goods and services" of Special Part A.

4.9 Gifts, hospitality and entertainment expenses

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 15 "Gifts, hospitality and entertainment expenses" of Special Part A.



SPECIAL PART “H”

**Environmental offences (under Article 25-*undecies* of
Legislative Decree 231/2001)**



1. ENVIRONMENTAL OFFENCES (ART. 25-UNDECIES)

Special Part 'H' is specifically aimed at the prevention of offences committed in violation of environmental regulations (art. 25-undecies), introduced by Legislative Decree no. 121 of 2011 and subsequently by Law 68 of 22 May 2015.

The offences referred to in Article 25-undecies of the Decree, hereinafter also referred to as "Environmental Crimes", concern, in particular, offences relating to:

- ✿ water discharges (Legislative Decree 152/2006, Art. 137);
- ✿ spills of harmful liquids from ships (Legislative Decree 202/07);
- ✿ waste materials (Legislative Decree 152/2006, Art. 256, Art. 258, Art. 259, Art. 260, Art. 260 bis);
- ✿ emissions into the atmosphere (Legislative Decree 152/2006, Art. 279);
- ✿ stratospheric ozone layer depleting substances (Law 549/1993);
- ✿ contaminated sites (Legislative Decree 152/2006, Art. 257);
- ✿ the protection of protected animal and plant species and habitats within protected sites (Law 150/1992, Articles 727-bis and 733-bis of the Criminal Code);
- ✿ Environmental pollution (Article 452 bis of the Criminal Code);
- ✿ Environmental disaster (Article 452 quater of the Criminal Code);
- ✿ Culpable offences against the environment (Article 452 quinquies of the Criminal Code);
- ✿ Trafficking and abandonment of highly radioactive material (Article 452 sexies of the Criminal Code);
- ✿ Aggravating circumstances (Article 452 octies of the Criminal Code).

In view of the type of activities carried out by Leonardo Logistics, the risks related to violations of regulations concerning water discharges, waste management, emissions into the atmosphere, contamination of soil, subsoil, surface water and/or groundwater, as well as risks related to environmental pollution are considered particularly relevant.



2. RISK AREAS

With specific reference to the environmental analyses and assessments conducted, the environment being by its very nature is a pervasive theme in various company areas and activities, the focus was placed on the “environmental system management” process. Therefore, the requirements contained in the following standards and guidelines are to be considered complementary to those explicitly provided for in this Model:

- ✻ Italian Legislative Decree no. 152 of 2006 as amended;
- ✻ Standard UNI EN ISO 14001:2015.

The risk areas identified, with reference to environmental offences, are as follows:

- ✻ Water discharge management;
- ✻ Waste management;
- ✻ Management of potentially contaminating events and/or contaminated sites;
- ✻ Protection of the stratospheric ozone layer.

The possible offences, and the ways in which they are committed, underlying the Risk Areas listed above may be:

- 452 bis Criminal Code Environmental pollution
- 452-quater Criminal Code Crimes of environmental disaster
- 452-quinquies Criminal Code Culpable offences against the environment
- 452-octies Criminal Code Aggravating circumstances
- 452-quaterdecies Criminal Code Organized activities for the illegal trafficking of waste
- 260-bis Legislative Decree no. 152/2006 Computerised waste traceability control system
- 258 (para. 4, pt. II), Legislative Decree no. 152/06 Environment Code Violation of reporting obligations, keeping of compulsory registers and forms
- 259 Legislative Decree no. 152/06 (para. 1) Environment Code Illegal waste trafficking
- 279 Legislative Decree no. 152/06 Crimes relating to emissions into the atmosphere
- 3 Law no. 549/93 (para. 6) Cessation and reduction of the use of harmful substances

Environmental offences could, by way of example but not limited to, occur in cases where a) the Company, in order to obtain an economic saving on the costs of waste transport and disposal, enters into contracts with carriers, disposers or intermediaries who are not qualified and/or do not have the necessary legal authorizations; b) an employee or senior manager of the company, also in agreement with carriers, disposers or intermediaries, continuously classifies/confers waste in an incorrect manner in order to obtain an economic saving c) an employee or senior manager of the company, in agreement with carriers, disposers or intermediaries, falsifies compulsory forms and registers, in order to obtain a financial saving deriving from an incorrect classification of waste and/or relative weights; d) an employee or senior manager of the company, in order to obtain a financial saving, autonomously and illegally disposes of waste (e.g. spills of liquids into the sewerage network, transport and deposit of waste in unauthorized dumps).



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part expressly and directly prohibits Company Representatives, and external Co-workers and Partners, through the appropriate contractual clauses, from:

- ✱ Initiating, collaborating in or causing the commission of conduct that considered individually or collectively, directly or indirectly, constitutes the types of offences considered above (Article 25-undecies of Legislative Decree 231/01);
- ✱ Conduct in violation of company procedures or, in any case, not in line with the principles expressed by this Model and the Code of Ethics.

In order to prevent and impede the occurrence of the Environmental Crimes considered relevant to the Company, all Recipients are required to comply with the following:

- ✱ National and international environmental protection regulations, as well as regulations issued by the relevant environmental authorities, and implementation, in accordance with their role, of authorization requirements relevant to the various sites;
- ✱ Existing company procedures and regulations on environmental matters, including those relating to the management of delegated and spending powers in relation to environmental matters.

With reference to management of the risks associated with the activities described above, the Company's activities are guided by the following general control principles:

- ✱ Definition of and compliance with tasks, roles and responsibilities as set out in the company organizational chart, the authorization system, service orders and organizational communications, and company environmental procedures;
- ✱ Segregation of responsibilities between those who carry out the direct management of plant areas that may generate environmental impacts (discharges, waste production, etc.) and those who carry out control and monitoring activities on them;
- ✱ Systems of delegation and powers of attorney granting the powers to commit the Company externally in a manner consistent with the tasks covered and in line with the activities actually performed;
- ✱ System for preparing, recording and filing communications and documentation related to the management of environmental aspects, always guaranteeing maximum transparency and traceability of all activities carried out, records and checks performed.

With particular reference to the activities of obtaining, modifying and/or renewing environmental authorizations, including the issue of integrated environmental authorizations or single environmental authorizations (hereinafter also referred to as "IEAs" or "SEAs", the following general principles of conduct must be observed:

- ✱ Continuous monitoring to identify any need to apply for new authorizations, or to amend / supplement / renew existing ones;
- ✱ Monitoring of the timetable for obtaining any renewal of existing authorizations;
- ✱ Preparation of the appropriate documentation required by the authorization process and formalisation of the activities necessary for obtaining / renewing / supplementing authorizations;



- ✱ Continuous monitoring of compliance with the requirements contained in the authorisation provisions including IEAs and SEAs;
- ✱ Timely communication, within the Company, of the measures adopted by the competent Authorities concerning the environmental authorizations obtained;

Traceability, by means of documentary evidence, of the authorization process followed in managing the fulfilment of requirements related to environmental authorizations.

Lastly, again with reference to the management of environmental issues, any conduct aimed at achieving the following is strictly prohibited:

- ✱ The establishment of relations with external companies that do not have adequate integrity or professional/technical characteristics or do not have all the necessary authorizations, for example, to carry out waste collection, transport and disposal activities;
- ✱ The conclusion or maintenance of contractual relationships (leases, bailments, etc.) with persons who are known or suspected to be in breach of environmental regulations;
- ✱ The direct or indirect management of waste (collection, transport, recovery, disposal, trade, brokerage) without authorization, recording or communication;
- ✱ The direct or indirect construction or operation of a waste landfill without authorization;
- ✱ The introduction into the company of waste materials containing substances that are harmful and dangerous to the environment, in the absence of the necessary prevention and protection measures;
- ✱ The direct or indirect establishment of a temporary storage facility at the place of production of hazardous medical waste in breach of the provisions of Presidential Decree No 254 of 15 July 2003, as amended;
- ✱ The direct or indirect mixing of hazardous waste with different hazardous characteristics, i.e. hazardous waste with non-hazardous waste, substances and/or other materials, without authorization;
- ✱ The preparation of waste analysis certificates with false information on the nature, composition and chemical and physical characteristics of the waste or the use of a false certificate during the transport of waste, also in terms of mere facilitation;
- ✱ The direct or indirect conduct of organized activities aimed at the illegal trafficking of waste, including radioactive material;
- ✱ Direct or indirect discharge into soil, subsoil and groundwater;
- ✱ The direct or indirect production of emissions into the atmosphere in violation of the emission limit values, simultaneously exceeding air quality limit values laid down by current regulations;
- ✱ The direct or indirect use or utilisation of ozone-depleting substances without authorization;
- ✱ Direct or indirect harm to or endangerment of fauna or flora, with particular regard to protected or endangered animal or plant species or dangerous mammals and reptiles or protected habitats, as well as public safety;
- ✱ The handling, without the necessary authorizations, or the illegal abandonment, of highly radioactive material.

All suppliers of environmental services must, through appropriate control procedures put in place by the Company:

- ✱ Guarantee their professional reliability and technical suitability to perform the service requested by the Company;
- ✱ Demonstrate that they operate in full compliance with the law, sector regulations and environmental authorizations granted to the Company;
- ✱ Acknowledge the information provided by the Company on the environmental policies adopted, cooperating with it for the constant improvement of environmental prevention and protection measures;



- ✱ Promptly notify the Company of any critical issues detected when performing the service requested, taking direct action, in urgent situations, within the scope of their responsibilities and possibilities, to eliminate or reduce the resulting environmental risks.



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- * Segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- * Procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- * Traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- * Delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - o Be consistent with the responsibilities assigned;
 - o Be disseminated and known within the company.
- * System of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

In this regard, Leonardo Logistics has structured a system of delegation on environmental matters consistent with the company's activities, its organization and its operating procedures.

Specifically, in line with the responsibilities already assigned through service orders, persons have been identified with precise tasks and responsibilities in environmental matters, duly listed within the delegation of functions.

All delegated powers in Leonardo Logistics have been formalised by means of a 'notarised private deed' - duly signed by both the Delegator and the Delegate - as a guarantee of compliance with the requirements set out in the above principles.

With regard to other substantive aspects and the contents of the environmental powers of attorney in particular:

- * These Managers have been granted special powers of attorney assigning them the organizational, management and control powers needed to guarantee environmental protection, with a view to effective and efficient division of responsibility for prevention and professional, continuous, adequate and autonomous exercise of supervisory tasks. In detail, explicit powers have been granted to intervene in the organization and management of the Organizational Unit or Business Unit concerned in order to ensure optimal compliance with environmental protection regulations;
- * For delegated responsibility, an autonomous spending power of unlimited amount has been provided for, with the sole obligation to provide periodical reports to the Supervisory Body and the Board of Directors on the activities carried out and the actions undertaken;
- * Delegates' ability to fulfil their assigned responsibilities has been assessed based on their training and professional experience;
- * An accurate and detailed list of delegated environmental tasks has been defined in line with the responsibilities already assigned and the company organization;



An obligation to provide periodic reports on the activities carried out and the actions taken to the Company's Supervisory Bodies and Control Bodies and Boards of Directors has been included.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

Water pollution. Company practices governing the management of plants and activities that generate waste water in order to ensure that water is discharged in accordance with applicable regulatory and authorization requirements. In particular, the company regulation defines roles, responsibilities and operating procedures for:

- ✱ Identification and mapping of the internal water collection network, any collection tanks, first rain or treatment plants, wastewater discharge points and internal analysis/control points (upstream of the discharge points), with particular regard to industrial waste water, covering the area of activity of the organization;
- ✱ Identification and mapping of pollutants in discharges and definition of parameters subject to periodic monitoring both at final discharge points and at analysis/control points within the network (e.g. incoming water at treatment plants);
- ✱ Timely identification of the need to activate new waste water discharge points/alter existing discharge points in order to prepare any necessary application/alteration of authorizations;
- ✱ Application for, modification and/or renewal of waste water discharge permits, with particular regard to:
 - Verification of the time required to obtain authorizations;
 - Check on authorization deadlines;
 - Preparation of the necessary documentation for the authorization process;
 - Approval and signature of the documentation submitted to the Competent Authorities;
 - Internal communication to the functions concerned of the progress of the authorization process and the obtaining of authorizations.
- ✱ Implementation of the requirements set forth in the applicable authorization documents, with particular regard to the frequency and methods used to monitor the quality of discharged industrial water (hazardous substances) and periodic verification of compliance with these requirements;
- ✱ Monitoring of discharged waste water (hazardous substances), both at the point of final discharge and at internal points (e.g. incoming water at treatment plants), in accordance with the applicable authorization acts, including sampling and analysis methodologies and techniques;
- ✱ Checks on monitoring results for discharged waste water (hazardous substances), comparison with applicable limits, filing of documentation and internal communication of results;
- ✱ Operation and maintenance of plants/activities that generate/treat waste water in order to avoid malfunctions/failures/human errors that may cause non-compliance with precautionary thresholds or discharge limits;
- ✱ Identification of potential situations (under normal, abnormal and emergency conditions) that could result in the waste water discharge limits being exceeded and the related methods of intervention;
- ✱ Activation of the necessary actions, when precautionary thresholds or discharge limits are exceeded, to ensure timely return to the thresholds or limits;
- ✱ Traceability of all activities related to water discharge management.



The Company regulations also prohibit the discharge of water into the soil, the surface layers of the subsoil and groundwater outside the cases permitted by the regulations and the authorization documents, as well as the obligation to stop the activity generating a discharge as soon as limits (or equivalent discharge interception measures) are exceeded and/or the authorization is suspended/revoked.

Waste management: Corporate code of practice governing the organization's waste management activities so that they are carried out in accordance with applicable regulatory and authorization requirements.

In particular, this company regulation defines roles, responsibilities and operating procedures for:

- * Identification of all types of waste (including waste containing radioactive sources) and allocation of the EWC code and any hazardous characteristics, also using laboratory analyses, as well as responsibilities and operating procedures for the preparation of samples;
- * Compliance with the requirements of the regulations or authorization documents by the waste producer;
- * Management of the collection and temporary storage of waste at the place of production in order to ensure compliance:
 - o The requirements for temporary storage;
 - o Prohibition on mixing hazardous waste with non-hazardous waste and hazardous waste with different hazardous characteristics;
- * Initial and periodic checks on possession of the registrations/communications/authorizations required by law for waste management by the third parties to whom the waste produced is delivered (including the continued validity of the sureties provided, where applicable, and any other requirements contained in the specific authorizations);
- * Checks on the correctness and completeness of the transport documentation (waste identification forms), including verification of the number plates of the vehicles used and compliance with ADR requirements (signage, equipment, transport documents);
- * The documentation and handling of any transboundary shipments of waste;
- * The preparation and filing of administrative documentation relating to waste management;
- * The identification of potential critical situations (under normal, abnormal and emergency conditions) that could lead to environmental impacts (e.g. liquid waste spills during internal handling and/or loading onto means of transport, leaks from containers, dispersion of pulverulent waste, etc.) and related management and intervention methods;
- * The traceability of all waste management activities.

Company regulations also prohibit the transport of waste produced without the requirements set by the regulations being met.

Contaminated sites: Corporate code of practice that defines roles, responsibilities and operating procedures for:

- * The identification and management of all activities carried out by the organization that may lead to the occurrence of a potentially contaminating event in soil, subsoil, groundwater and surface water so that the risk of occurrence of such events is prevented or otherwise reduced;
- * Timely reporting to the authorities in the event of an event that has the potential to contaminate soil, subsoil or water, or upon detection of historical contamination that may still pose a risk of worsening the contamination situation. In particular, this company regulation defines responsibilities and operating procedures for:



- Communication to the relevant corporate functions of the potentially contaminating event and/or the identification of historical contamination;
- The preparation, within the time limits laid down in the legislation, of adequate communication to the competent bodies concerning all relevant aspects of the situation;
- Documentation of the activities carried out and traceability of the process.

The identification, during site/area acquisition, of the presence of potential contamination of soil, subsoil, groundwater and surface water due to past activities.

Protection of the stratospheric ozone layer: Company code of practice governing the acquisition, installation, use, maintenance and/or decommissioning of equipment containing ozone-depleting substances in accordance with applicable regulatory requirements. In particular, the company regulation defines roles, responsibilities and operating procedures for:

- ✱ The identification of all plant/machinery/equipment/devices potentially containing ozone-depleting substances used in the organisation's activities and recording of the type and quantity of substances contained therein;
- ✱ Check to ensure that the substances present are not among those for which there are prohibitions/restrictions on use and if necessary disposal of assets and/or replacement of banned substances;
- ✱ Periodic updating of the survey of these assets;
- ✱ Definition of scheduled maintenance plans for these assets in compliance with the regulations in force;
- ✱ Check on installation/maintenance activities entrusted to third parties;
- ✱ Traceability of all activities related to the management of assets containing ozone-depleting substances. Additional control protocols that cut across all identified sensitive activities are now reported.

System of delegation, roles and responsibilities: A formal system of delegation of functions in environmental matters relies on the following principles of case law:

- ✱ Effectiveness - existence and coexistence of decision-making and financial autonomy of the delegated officer;
- ✱ Technical and professional suitability of the delegated officer;
- ✱ Supervision of the delegated officer's activity, non acquiescence, non-interference;
- ✱ Certainty, specificity and awareness.

The formal system of delegation of functions entails the existence of company rules that:

- ✱ Provide for clear identification of the scope of operation of the delegation;
- ✱ Ensure verification of the traceability and continued validity of delegated powers and the traceability of their express acceptance by delegates/sub-delegates;
- ✱ Explicitly indicate whether or not the delegated officer may sub-delegate environmental functions;
- ✱ Provide for traceability of the criteria according to which the consistency between delegated functions and assigned decision-making and spending powers is determined;
- ✱ Define procedures for checking that the delegated officer still meets the technical-professional requirements, a periodic plan for their professional and technical updating and development, and a system for the periodic evaluation of their technical and professional skills;
- ✱ Provide for a continuous/periodic formal information flow between delegator and delegate;
- ✱ Govern a formal supervisory activity.



Roles and responsibilities: Definition of roles and responsibilities for the management of environmental issues within Company sites.

The assignment of responsibilities in environmental matters must meet the following requirements:

- ✱ It is documented in a formalised manner;
- ✱ It is consistent with the powers and organizational role of the personnel;
- ✱ It takes into account the skills needed to perform the planned activities;
- ✱ It takes into account the possession of any specific requirements under existing environmental legislation.

Emergency management - Emergency preparedness and response: Company standard for the management of environmental emergencies (e.g. spills of hazardous chemicals on land or at sea, operational incidents that may cause limits for emissions into the atmosphere, water discharges or soil/groundwater contamination to be exceeded). In particular, this regulation:

- ✱ establishes methods for detecting and identifies potential critical activities (e.g. storage and handling of hazardous substances, malfunctions in abatement equipment, etc.), possible emergency situations and potential accidents that may have an impact on the environment;
- ✱ identifies roles, responsibilities and methods of response to emergency situations and actual incidents;
- ✱ Specifies the internal communication flows and their timing for the activation of any communications to the competent authorities;
- ✱ Identifies roles, responsibilities and methods for preventing/mitigating negative environmental impacts associated with emergency situations;
- ✱ Identifies methods and timing/frequency of activities to review and revise the company's emergency preparedness and response standards, particularly after accidents or emergency situations have occurred;
- ✱ Identifies staff training programmes concerning possible accidents with consequences for the environment;
- ✱ Indicates methods and timing/frequency of drills with regard to environmental accidents.

Selection and contracting out to third parties - Selection and contracting out to third parties of environmentally relevant activities:

Corporate code of practice governing supplier selection and subsequent contracting activities so that suppliers entrusted with environmentally relevant activities are technically and professionally suitable, have the necessary authorizations and are contractually bound to comply with applicable environmental regulations and specific requirements set by the organization. In particular, this company regulation defines roles, responsibilities and operating procedures for:

- ✱ Identifying the types of suppliers that are relevant from an environmental point of view (e.g. waste management, carriers and waste disposal firms, management of waste water treatment plants, maintenance of fume abatement plants, industrial cleaning, environmental remediation, laboratory analyses, sample collection, technical consultancy, activities that may lead to the commission of an environmental offence - excavation, construction, demolition, maintenance);
- ✱ initial qualification and periodic re-qualification of suppliers to verify compliance with regulatory requirements applicable to them and their environmental performance (e.g. verification of authorizations to carry out transport activities and related surety bonds, brokering, waste recovery or disposal, accreditation of laboratories, technical suitability of consultancy companies, availability of equipment and vehicles for maintenance companies);



- ✱ Definition of technical specifications and contractual clauses concerning issues relating to compliance with applicable environmental protection regulations and the assignment of environmental responsibilities (e.g. responsibility for waste management and definition of the role of producer, obligations in the event of contaminating events, obligation to inform the customer, ownership of any authorizations necessary for the performance of the entrusted activity), including specific operating procedures to be complied with by the supplier when performing the contracted activities;

traceability of all activities related to the selection process and contracting out of environmentally relevant activities to third parties.

Monitoring of supplier performance: Corporate rules for monitoring the performance of suppliers entrusted with environmentally relevant activities so that the activities are carried out in accordance with the applicable environmental regulations and the specific requirements established by the organization (specific operating procedures). In particular, these standards define roles, responsibilities and methods for:

- ✱ Defining the information that must be given to suppliers regarding the standards and requirements that must be complied with when carrying out their activities in Company areas or on behalf of the Company (e.g. analytical methods and applicable limits set by the authorizations, laboratories, frequency and methods of sampling emissions and discharges, the company that carries out the sampling, areas and methods for the management of hazardous substances and any waste produced, environmental emergency procedures);
- ✱ Monitoring of supplier operations, including through field inspections of work areas and company premises;
- ✱ Checking the continued validity of specific requirements necessary to carry out activities (e.g. accreditations, certifications, authorizations, any sureties);
- ✱ Reporting of any deviations/potential deviations from current environmental standards and specific requirements established by the organization and the definition of corrective actions to avoid a recurrence of the deviations/potential deviations identified;
- ✱ Traceability of all activities related to the supplier performance monitoring process.

Legal requirements and legislative update: Company practices that define roles, responsibilities and methods to be adopted for:

- ✱ The identification of the provisions of current environmental laws and regulations (at national, regional and local level) and any legal requirements applicable to the Company's activities and others to which the organization subscribes;
- ✱ The identification of the Company areas that fall within the area of application of the requirements and the actions that need to be implemented, if any;
- ✱ The preparation of regulatory schedules and registers and identification of those responsible for compliance with requirements;
- ✱ The dissemination and accessibility of requirements;
- ✱ The activity of periodically checking for regulatory updates.

Objectives and improvement programmes: Existence of improvement objectives and targets for environmental performance and formalised planning of these. Specifically, objectives and targets are:

- ✱ Measurable (where possible);
- ✱ Consistent with the company's environmental policy and/or Code of Ethics and established taking into account the significance of the environmental aspects of processes and activities and applicable legal requirements;



- ✱ Implemented and maintained through programmes that include a clear identification of responsibilities, deadlines and the means necessary for achievement (financial, human).

Methods and responsibilities for monitoring the progress of the programmes are also established.

Skills and training: Company standard that regulates the environmental training process by defining roles, responsibilities and operating methods. This standard provides for:

- ✱ The identification of all personnel who perform, for the organization or on its behalf, tasks that may cause significant environmental impacts, with particular regard to those involved in the management of sensitive activities under Legislative Decree 231/01;
- ✱ The identification, for each, of the education, training or experience required to perform the assigned activity;
- ✱ The periodic identification of training needs;
- ✱ The preparation of a "Training Plan" at a set frequency;
- ✱ The keeping of records of the training activity carried out.

Communication and inspection visits: Definition of roles, responsibilities and methods for the management of internal and external communication and for the management of inspection visits by the Competent Authorities (including communication and reporting to the inspection bodies).

With reference to internal communication, procedures to ensure communication between the different levels and functions of the organization, including communication to the Supervisory Body.

With reference to external communication and inspection visits, procedures defining roles, responsibilities and procedures for the management of any inspection visits by Competent Authorities, for the receipt of requests from external stakeholders (including Control Bodies), for the management of complaints from third parties, the recording of such requests as well as the traceability of the responses and documents provided by the organization.

Management of documentation: Company regulations governing roles, responsibilities and methods for the management and filing of relevant environmental documentation and records (identification, storage, protection, retrieval, retention and disposal of records).

Specifically, these regulations set out how the documentation is to be managed and stored/filed and in particular:

- ✱ Define environmentally relevant company documents and procedures;
- ✱ Define responsibilities for the approval, review and if necessary updating of these documents;
- ✱ Define the methods implemented for the correct distribution of documents and their correct handling (e.g.: ensure that they remain legible and easily identifiable);
- ✱ Define methods for identifying obsolete documents and preventing expired or invalid documents from being unintentionally used.

In particular, the legislation regulates the procedures for managing authorization documents, communications to/from control bodies and mandatory records.

With regard to environmentally relevant records, the company standard must provide for:



- ✱ Identification of the types of records that must be kept (e.g. analysis certificates, control and maintenance records, waste management records, audit records, environmental training records, complaints log, etc.);
- ✱ Definition of responsibilities for the collection and storage of records;
- ✱ Definition of the methods and timing for their collection and storage;
- ✱ Methods for ensuring the readability, identifiability and traceability of records.

Supervision and control - Surveillance and measurement: Company practices that define:

- ✱ Roles, responsibilities and methods for monitoring and measuring the environmental characteristics of its operations (e.g. atmospheric emissions, water discharges, tank and reservoir sealing, ozone-depleting gas leakage testing), including the trend in significant environmental performance indicators;
- ✱ Methods for recording and filing information to monitor performance and compliance with regulatory requirements and the organization's environmental objectives and targets (e.g. analysis certificates, continuous analysis reports, measurement reports, minutes);
- ✱ Periodic verification by the organization of compliance with legal and other possible authorization requirements and their recording.

Internal audits: Company rule governing the roles, responsibilities and operating methods for the periodic audit of compliance with the defined environmental procedures. In particular, this standard defines:

- ✱ The frequency, timing and methods for planning audit activities ensuring that all sensitive activities under Legislative Decree 231/01 and all company locations are periodically audited;
- ✱ The frequency, timing and operating procedures for carrying out regular inspections in the operational areas (production areas, plants, storage areas, tanks, etc.) In order to identify any risk conditions that could lead to an environmental offence (e.g. soil and groundwater contamination, exceeding of emission and wastewater limits, etc.);
- ✱ The necessary skills for personnel involved in audit activities in compliance with the principle of independence of the auditor with respect to the activity to be audited;
- ✱ The procedures for recording audits and inspections and for reporting any anomalies or non-compliance to the competent functions;
- ✱ The methods for identifying and applying corrective actions in the event of deviations from the applicable regulations and requirements;
- ✱ The way the audit results are communicated to senior management.

Periodic Management Review: Company rule that defines roles, responsibilities, frequency and methods for the conduct of institutional and formal verification activities, by top management, of the company's management of environmental issues and related performance.

In particular, this standard must provide for the analysis and assessment of the following aspects:

- ✱ New statutory and regulatory provisions, authorizations, legal requirements and other requirements to which the company subscribes;
- ✱ Results of any internal inspection visits by control bodies;
- ✱ Achievement of set objectives and targets, analysis of any deviations between the results obtained and the planned objectives, progress status of any improvement plans;
- ✱ Results of supervision and audits;



✧ Results of environmental performance monitoring.

The top management review must be formalised and documented in order to ensure traceability and also communicated to the Supervisory Body.



SPECIAL PART “I”

Crimes relating to counterfeiting money, public credit cards, revenue stamps and identification instruments or marks (Article 25-bis of Legislative Decree No. 231/2001) and Crimes against industry and trade (Article 25-bis.1 of Legislative Decree No. 231/2001)



1. CRIMES RELATING TO COUNTERFEITING MONEY, PUBLIC CREDIT CARDS, REVENUE STAMPS AND IDENTIFICATION INSTRUMENTS OR MARKS (ARTICLE 25-BIS OF LEGISLATIVE DECREE NO. 231/2001) AND CRIMES AGAINST INDUSTRY AND TRADE (ARTICLE 25-BIS.1 OF LEGISLATIVE DECREE NO. 231/2001)

Special Part 'I' is specifically aimed at the prevention of crimes relating to counterfeiting money, public credit cards, revenue stamps and identification instruments or marks (former Article 25-bis) and crimes against industry and trade (former Article 25-bis.1):

- ✱ Counterfeiting, alteration or use of trademarks or distinctive marks or of patents, models and designs (Article 473 Criminal Code);
- ✱ Introduction into the State and trade of products with false marks (Article 474 of the Criminal Code);
- ✱ Disturbing the freedom of industry or trade (Article 513 of the Criminal Code);
- ✱ Unfair competition with threats or violence (Article 513-bis of the Criminal Code);
- ✱ Fraud against national industries (Article 514 of the Criminal Code);
- ✱ Fraudulent trading (Article 515 of the Criminal Code);
- ✱ Sale of non-genuine food items as genuine (Article 516 of the Criminal Code);
- ✱ Sale of industrial products with false marks (Article 517 of the Criminal Code);
- ✱ Manufacture and sale of goods produced through misappropriation of industrial property rights (Article 517-ter of the Criminal Code);
- ✱ Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the Criminal Code).



2. RISK AREAS

The risk areas identified, with reference to corporate offences, referred to in Article 25-bis of Legislative Decree 231/01, and with reference to crimes and offences referred to in Article 25-bis.1, are as follows:

1. Purchasing of goods and services

- article 517-ter Criminal Code Manufacture and sale of goods produced through misappropriation of industrial property rights

The activity could be used to commit the offence in question, where, for example, in order to achieve cost savings, control activities are wilfully omitted during the supplier qualification/pre-qualification phase and therefore goods protected by patents or registrations of others or containing components protected by industrial property rights of others are purchased and subsequently used industrially, without having the right to do so.

2. Sale of goods and services

- article 473 of the Criminal Code Counterfeiting, alteration or use of distinctive marks of original works or industrial products

Company personnel could counterfeit or alter patents, designs or industrial models, or, without being complicit in the counterfeiting or alteration, make use of such counterfeited or altered patents, designs or models, in order to gain an undue advantage for the Company.

- article 515 of the Criminal Code Fraudulent trading
- article 517-ter Criminal Code Manufacture and sale of goods produced through misappropriation of industrial property rights

The activity in question result in fraudulent trading insofar as the Company, following its production activities, could deliver to its commercial counterparts products that differ in quality or quantity from those declared or agreed.

The offences in question could theoretically occur if, for example, products are knowingly sold with altered/falsified trademarks or distinctive marks of third parties.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part includes an express prohibition on Recipients from:

- ✳ initiating, collaborating with or causing conduct which would constitute the types of offences considered (Article 25-bis e art. 25-bis.1 of the Decree);
- ✳ initiating, collaborating with or causing conduct which, although not constituting relevant offences per se, may potentially become such;
- ✳ violating the company principles and procedures laid down in this Special Part.

In addition, the above persons are expressly prohibited from:

- ✳ introducing into the State and using counterfeit and/or altered cash or public credit cards in collection and payment transactions;
- ✳ manipulating, by altering them, coins, public credit cards, revenue stamps and identification instruments or signs;
- ✳ engaging in conduct aimed at counterfeiting distinctive marks of intellectual works or industrial products;
- ✳ delivering to the purchaser a product that differs in origin, provenance, quality or quantity from that agreed upon;
- ✳ duplicating, importing, distributing, selling, leasing, disseminating/transmitting to the public, possessing for commercial purposes, or in any case for profit, without having the right to do so, computer programs, protected databases or any work protected by copyright and related rights;
- ✳ disseminating via telematic networks - without having the right to do so - an original work or part of it;
- ✳ implementing collusive agreements with other companies with a view to winning tenders to the detriment of other competitors, or discouraging competitors from submitting competitive bids;
- ✳ engaging in conduct aimed at hindering the normal operation of the economic and commercial activities of competing companies;
- ✳ engaging in fraudulent acts to divert customers from others and damage competing companies;
- ✳ unlawfully reproducing, imitating or tampering with trademarks, distinctive signs, patents, industrial drawings or models owned by third parties;
- ✳ using, in industrial and/or commercial contexts, trademarks, distinctive signs, patents, industrial drawings or models counterfeited by third parties;
- ✳ introducing into the territory of the State for trade, holding for sale or putting into circulation in any way industrial products with trademarks or distinctive signs counterfeited or altered by third parties;
- ✳ using other people's business secrets.



In addition, there is an obligation to:

- ✱ imbue all activities and operations with the utmost respect for the laws in force, as well as the principles of fairness, transparency, good faith and traceability of documents;
- ✱ ensure maximum correspondence between actual behaviour and the conduct required by company procedures for the purpose of preventing the offences in question;
- ✱ conduct a thorough check of the assets received in order to verify their authenticity;
- ✱ base all activities and operations carried out by the Company on the utmost respect for the laws in force, as well as the principles of fairness, transparency, good faith and traceability of documents;
- ✱ comply with clauses and instruments provided for in contracts in relation to observance and protection of copyright;
- ✱ carry out checks on pre-existing third party rights to ensure that no identical or similar trademarks have already been filed/registered (prior art search) and that third party rights are not infringed;
- ✱ ensure that promotional/advertising material presented externally is checked for compliance with the regulations;
- ✱ carry out with the utmost diligence and care all the necessary prior art searches relating to the trademark, patent, distinctive sign, design or model intended to be used and/or put on the market, in order to verify the existence of any third party patent rights;
- ✱ obtain from the respective owners and/or licensors of the relevant rights of use over the trademarks, patents, distinctive signs, designs or models in question, specific declarations confirming the following main circumstances:
 - that they are the legitimate owners of the rights of use over the trademarks, patents, distinctive signs, designs or models to be assigned or, in any case, that they have obtained from the legitimate owners authorization to grant their use to third parties;
 - ensure that the trademarks, patents, distinctive signs, designs or models assigned or licensed for use do not infringe any industrial property rights held by third parties;
 - undertake to indemnify and hold harmless the Company from any damage or loss, financial or otherwise, that it may suffer as a result of the untruthfulness, inaccuracy or incompleteness of this declaration;
 - deliver, under contractual relationships, or use, only goods declared or agreed with customers (by origin, provenance, quality or quantity).



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Purchasing of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 12 "Purchasing of goods and services" of Special Part A.

4.2 Sale of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 6 "Sale of goods and services" of Special Part A.



SPECIAL PART “J”

Tax offences (Article 25-quinquiesdecies) and Smuggling offences (Article 25-sexiesdecies)



1. TAX OFFENCES (ART. 25-QUINQUESDECIES) AND SMUGGLING OFFENCES (ART. 25-SEXIESDECIES)

Special Part 'J' is specifically aimed at the prevention of tax offences and smuggling offences.

The list of administrative offences under Legislative Decree 231/2001 has been extended with the new Article 25-quinquiesdecies "Tax offences" of Legislative Decree 231/2001, under which pecuniary penalties and, in the cases provided for by the Decree, disqualifying sanctions are imposed for specific offences under Legislative Decree 74 of 10 March 2000 ("New regulations on crimes relating to income tax and value added tax, pursuant to Article 9 of Law No. 205 of 25 June 1999"):

- ✿ article 2 of Legislative Decree 74/2000 - Fraudulent declaration using invoices or other documents for non-existent transactions;
- ✿ article 3 of Legislative Decree 74/2000 Fraudulent declaration through other artifices
- ✿ article 8 of Legislative Decree 74/2000 - Issue of invoices or other documents for non-existent transactions;
- ✿ article 10 of Legislative Decree 74/2000 - Concealment or destruction of accounting documents;
- ✿ articles 11(1) and (2) of Legislative Decree 74/2000 - Fraudulent evasion of taxes

In addition, with the approval of the legislative decree implementing Directive (EU) 2017/1371 of 14 July 2020, the catalogue of tax offences for which the company is also considered liable (under Legislative Decree No. 231 of 8 June 2001) is expanded to include:

- ✿ article 4 of Legislative Decree 74/2000 False declaration;
- ✿ article 5 of Legislative Decree 74/2000 - Omitted declaration;
- ✿ article 10-quater of Legislative Decree 74/2000 - Undue compensation.

The latter offences are only relevant for 231 purposes "if committed as part of fraudulent cross-border schemes and for the purpose of evading value added tax for a total amount of ten million euros or more".

Moreover, among the new measures introduced by the Legislative Decree implementing EU Directive No. 2017/1371 on combating fraud affecting the Union's financial interests through criminal law is the crime of smuggling (Presidential Decree No. 43 of 23.01.1973).

The rules governing customs exchanges, in fact, are contained in Presidential Decree No. 43 of 23 January 1973, known to most as the Customs Code (Art. 282 et seq. Presidential Decree No. 43 of 23 January 1973) covering smuggling offences and the common framework covering attempted, repeated, habitual and professional smuggling.

The smuggling offences included are:

- ✿ Smuggling of goods across land borders and customs areas (Art. 282 Presidential Decree 43/1973);
- ✿ Smuggling of goods in border lakes (Art. 283 Presidential Decree 43/1973);
- ✿ Smuggling of goods by sea (Art. 284 Presidential Decree 43/1973);
- ✿ Smuggling of goods by air (Art. 285 Presidential Decree 43/1973);
- ✿ Smuggling in non-customs areas (Art. 286 Presidential Decree 43/1973);



- ✱ Smuggling for undue use of goods imported with customs exemptions (Art. 287 Presidential Decree 43/1973);
- ✱ Smuggling in customs warehouses (Art. 288 Presidential Decree 43/1973);
- ✱ Smuggling in cabotage and circulation (Art. 289 Presidential Decree 43/1973);
- ✱ Smuggling in the export of goods eligible for customs duty drawback (Art. 290 Presidential Decree 43/1973);
- ✱ Smuggling in temporary import or export (Art. 291 Presidential Decree 43/1973);
- ✱ Smuggling of foreign manufactured tobacco (Art. 291-bis Presidential Decree 43/1973);
- ✱ Aggravating circumstances of the offence of smuggling foreign manufactured tobacco (Article 291-ter Presidential Decree 43/1973);
- ✱ Conspiracy to smuggle foreign manufactured tobacco (Art. 291-quater Presidential Decree 43/1973);
- ✱ Other cases of smuggling (Art. 292 Presidential Decree 43/1973).



2. RISK AREAS

The areas of activity considered at risk in relation to tax offences are considered to be the following:

1. Purchasing of goods and services

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

The offence of Fraudulent declaration through use of invoices or other documents for non-existent transactions could occur through the use of invoices issued by suppliers certifying the cost of a service provision/purchase of goods that was never performed/delivered (an objectively non-existent transaction), recorded in the Company's accounting records as liabilities and, therefore, indicated in declarations relating to income tax or value added tax, in order to achieve undue tax savings.

Or, through the use of invoices issued by a person other than the one who actually performed the service (subjectively non-existent transaction), recorded in the company's accounting records as taxable items and, therefore, indicated in income tax or value-added tax declarations, in order to achieve undue tax savings. It could also occur where the Company enters into a supply contract which dishonestly indicates certain services/activities which are not intended to be performed or which are intended to be performed only partially, in order to allow the documentation of objectively non-existent transactions in the Company's accounting records and, consequently, the indication of the same as taxable items in income tax or VAT returns.

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent declaration through other artifices could occur through the realisation of objectively or subjectively simulated transactions using false documents or other fraudulent means to indicate in income tax or VAT returns assets for an amount lower than the actual amount or fictitious liabilities or credits and deductions, in order to evade income tax or VAT.

- article 4, Legislative Decree 74/2000 False declaration

The offence of false declaration could occur through the erroneous verification of the correspondence (in terms of quality and quantity) of a supply of professional services to the conditions/expectations defined in the contract, which the company has entered into with a professional in another Member State of the European Union, with the consequent recording in the annual return of non-existent taxable items, aimed at evading value added tax for a total amount of 10 million euros or more.

2. Consultancy and professional services

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

The offence of Fraudulent declaration through use of invoices or other documents for non-existent transactions could occur through the use of invoices issued by suppliers certifying the cost of professional services that were never performed (an objectively non-existent transaction), recorded in the Company's accounting records as liabilities and, therefore, indicated in income tax or VAT returns, in order to achieve undue tax savings.



Or, through the use of invoices issued by a person other than the one who actually performed the service (subjectively non-existent transaction), recorded in the company's accounting records as taxable items and, therefore, indicated in income tax or value-added tax declarations, in order to achieve undue tax savings. It could also occur in the event that the Company enters into a consultancy contract with the surreptitious inclusion of certain services/activities which are not intended to be performed or which are intended to be performed only partially, in order to allow the documentation of objectively non-existent transactions in the Company's accounting records and, consequently, their inclusion as liabilities in income tax or VAT returns.

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent declaration through other artifices could occur through the realisation of objectively or subjectively simulated transactions or using false documents or other fraudulent means to indicate in income tax or VAT returns assets for an amount lower than the actual amount or fictitious liabilities or credits and deductions, in order to evade income tax or VAT.

- article 4, Legislative Decree 74/2000 False declaration

The offence of false declaration could occur through the erroneous verification of the correspondence (in terms of quality and quantity) of a supply of professional services to the conditions/requirements defined in the contract, which the company has entered into with a professional in another Member State of the European Union, with the consequent recording in the annual return of non-existent taxable items, aimed at evading value added tax for a total amount of 10 million euros or more.

3. Personnel administration

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent declaration through other artifices could occur when an employment, collaboration or consultancy relationship is established for which the contracted remuneration is deliberately higher than the consideration actually due for the activity performed, in order to account for costs, in whole or in part, that do not exist, with a view to achieving undue tax savings.

It could also arise through the recording of expense reports submitted by the Company's employees and managers in relation to trips that never took place; or deliberately incorrect tax treatment of expenses paid in advance (e.g. incorrect identification of the type of documented expense, incorrect quantification, incorrect identification of the daily deductible limits provided for board and lodging expenses for trips outside the municipal area, manifest lack of the required relevance to the company's activities), in order to account for and indicate fictitious liabilities in one of the income tax returns.

4. Sales of goods and services

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices



Fraudulent concealment of the amount of revenue obtained from sales transactions (e.g. by omitting the registration of preliminary contracts), in order to show assets for a lower amount than the actual amount in income or value added tax returns.

- article 4, Legislative Decree 74/2000 False declaration

Misstatement of contractual data, breaching the obligations of invoicing and accurate recording of assets in the Company's accounting records in relation to economic transactions between EU countries, in order to evade value added tax for a total amount of 10 million euros or more.

- article 8(1) and (2-bis) of Legislative Decree 74/2000 Issue of invoices or other documents for non-existent transactions

Issue of an invoice attesting to a non-existent service in return for a simulated sale of goods/services, in order to enable the counterparty to evade income or value-added taxes and, at the same time, to grant the Company greater creditworthiness; or, issue of invoices for amounts exceeding the value of the service actually rendered, for the same purposes.

- article 10, Legislative Decree 74/2000 Concealment or destruction of accounting documents

Concealment or destruction of accounting records or documents whose retention is mandatory (e.g. contract documentation, tender notices, etc.), in order to prevent the reconstruction of income or turnover.

5. Accounting management and financial statements preparation

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent declaration through other artifices could take the form of the prearranged alteration of accounting and financial statement entries, aimed at misrepresenting the company's accounting and financial data (i.e. overstating liabilities or understating assets), so as to obtain tax benefits not otherwise due.

- article 8(1) and (2-bis) of Legislative Decree 74/2000 Issue of invoices or other documents for non-existent transactions

The offence of issuing invoices or other documents for non-existent transactions could occur in the event that the company issues invoices attesting to a non-existent service against a simulated sale of services, in order to allow the counterparty to evade income tax or value-added tax and, at the same time, to guarantee the Company greater creditworthiness; or, in the event that the Company issues invoices for amounts exceeding the value of the service actually rendered, for the same purposes.

- article 10, Legislative Decree 74/2000 Concealment or destruction of accounting documents

The offence of concealment or destruction of accounting documents could occur where the entity's representative, in order to evade income tax or value added tax, or to allow third parties to evade them, conceals or destroys all or part of the accounting records or documents whose retention is mandatory, so that income or turnover cannot be reconstructed.



- article 11(2) of Legislative Decree 74/2000 Fraudulent evasion of taxes

The offence of fraudulent evasion of payment of taxes may be committed in the event of the existence of a tax audit report (PVC), assessments, payment demands and recovery action at the same time as extraordinary acts of disposition of assets, through the indication in the documentation submitted for the purposes of the tax settlement procedure of assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding fifty thousand euro, in order to obtain for oneself or others a partial payment of taxes and related accessories.

- article 4, Legislative Decree 74/2000 False declaration

The offence of false declaration could occur in the case of undue reduction of taxable income by indicating in the annual tax return non-existent costs, concerning transactions allegedly carried out in another Member State of the European Union and previously entered in the financial statements, in order to evade value added tax for a total amount of 10 million euros or more.

6. Finance and Treasury Management

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent declaration through other artifices could be committed by means of abnormal management of monetary and financial flows, in order to organize artifices aimed at the submission of a fraudulent declaration (e.g. the Company, having received payments as consideration for contractual services rendered to a partner, accounts for only a part of them, causing the residual sums to flow back into current accounts or into the funds of a shell company/other Group company).

- article 4, Legislative Decree 74/2000 False declaration

The offence of false declaration could take the form of abnormal management of cash flow, in agreement with another corporate function, violating the obligation to faithfully record assets in the Company's accounting records, in relation to economic transactions between EC countries, in order to evade value added tax for a total amount of 10 million euros or more.

- article 8(1) and (2-bis) of Legislative Decree 74/2000 Issue of invoices or other documents for non-existent transactions

The offence of issuing invoices or other documents for non-existent transactions could be committed by wrongly verifying, based on the relevant incoming documentation, the existence and correctness of receipts, thus justifying the issue of invoices or other documents for non-existent transactions or for amounts exceeding the value of the transaction actually carried out, in order to allow the counterparty to evade income or value-added taxes and, at the same time, ensure the Company greater creditworthiness.

- article 10, Legislative Decree 74/2000 Concealment or destruction of accounting documents



The offence of concealment or destruction of accounting documents could occur in the case of concealment or destruction of accounting records or documents whose retention is mandatory (e.g. bank statements), in order to prevent the reconstruction of income or turnover.

7. Management of extraordinary transactions

- article 11(2) of Legislative Decree 74/2000 Fraudulent evasion of taxes

Fraudulent evasion of taxes is an offence that may occur when the entity, in order to evade the payment of income or value-added taxes, or of interest or administrative fines, disposes of/transfers its assets through extraordinary transactions (mergers, demergers, contributions of assets).

8. Tax compliance management

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of Fraudulent declaration by use of invoices or other documents for non-existent transactions may be committed by using invoices or other documents for non-existent transactions through which fictitious liabilities are indicated in one of the income tax or value added tax returns, in order to evade such taxes.

The offence of fraudulent declaration through other artifices can be committed through the use of special tax regimes (e.g. PEX regime on capital gains) or by taking advantage of exemptions/deductions while being aware of the absence of the requirements (subjective and objective) under the regulations, carried out through the alteration of accounting documents or the concealment of the underlying facts, with the consequent entry of the relevant transactions in the tax registers, in order to obtain undue tax savings.

- article 10, Legislative Decree 74/2000 Concealment or destruction of accounting documents

The offence of concealment or destruction of accounting documents could occur where a Company representative, in order to evade income tax or value added tax, or to allow third parties to evade them, conceals or destroys all or part of the accounting records or documents whose retention is mandatory, so that income or turnover cannot be reconstructed.

- article 11(2) of Legislative Decree 74/2000 Fraudulent evasion of taxes

The offence of fraudulent evasion of payment of taxes may be committed in the event of the existence of a tax audit report (PVC), assessments, payment demands and recovery action at the same time as extraordinary acts of disposition of assets, through the indication in the documentation submitted for the purposes of the tax settlement procedure of assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding fifty thousand euro, in order to obtain for oneself or others a partial payment of taxes and related accessories.

- article 4, Legislative Decree 74/2000 False declaration

The offence of false declaration could be committed through the indication in the annual income statement of an amount lower than the actual amount, also by virtue of the use of the technique of under-invoicing, or the indication of non-existent costs, in relation to inter-company transactions carried out, even partially, in the territory of another Member State of the European



Union, in order to evade value added tax for a total amount equal to or exceeding 10 million euros.

- article 5, Legislative Decree 74/2000 Omitted declaration

The offence of omitted declaration may be committed by failing to submit an annual VAT return, in respect of a significant number of taxable transactions (e.g. purchases) made in an EU Member State, in order to evade value added tax for a total amount of 10 million euros or more.

- article 10-quater, Legislative Decree 74/2000 Undue compensation

Undue compensation can occur through the use of a VAT credit resulting from the omission of the previous year's declaration (i.e. non-existent credit) resulting in the non-payment of value added tax, in relation to an intra-Community commercial transaction, for a total amount of 10 million euros or more.

9. Management of Intra-Group Relations

- article 2(1) and (2-bis) of Legislative Decree 74/2000 Fraudulent declaration by issuing invoices or other documents for non-existent transactions

The offence of Fraudulent declaration through the use of invoices or other documents for non-existent transactions could be committed through the use of invoices relating to the fictitious provision of services/purchase of goods by an investee company or a subsidiary of the Company, to disguise a financing transaction, recorded in the Company's accounting records as a liability and then indicated as such in income tax or VAT returns, in order to achieve undue tax savings.

- article 8(1) and (2-bis) of Legislative Decree 74/2000 Issue of invoices or other documents for non-existent transactions

The offence of issuing invoices or other documents for non-existent transactions could be committed through the issue of false invoices or other documents (e.g. variation notes) in favour of a Group company, in order to fictitiously increase the costs of the latter, with a saving in tax expenses from which the Company also benefits.

- article 3, Legislative Decree 74/2000 Fraudulent declaration through other artifices

The offence of fraudulent misrepresentation through other artifices could be committed through the fraudulent simulation of a contractual relationship with a Group company, in order to record fictitious liabilities in the company's accounting records and, at the same time, ensure greater creditworthiness for the subsidiary.

- article 4, Legislative Decree 74/2000 False declaration

The offence of false statements could be committed through the indication in the annual income statement of an amount lower than the actual amount, also by virtue of the use of the technique of under-invoicing, or the indication of non-existent costs, in relation to inter-company transactions carried out, even partially, in the territory of another Member State of the European



Union, in order to evade value added tax for a total amount equal to or exceeding 10 million euros.

The offence of smuggling is committed by anyone who wilfully removes (or attempts to remove, in view of the provision in Article 293 T.U.L.D.) foreign goods from the control system set up for the assessment and collection of border duties, or their equivalent for the purposes of sanctions.

The areas of activity considered at risk in relation to smuggling offences are set out below:

10. Management of shipments, transport and customs operations

- *Smuggling of goods across land borders and customs areas (Article 282 Presidential Decree 43/1973)*

The offence in question could occur if an employee of the Company or the forwarding agent appointed by it:

- introduces foreign goods across the land border in breach of the requirements, prohibitions and restrictions laid down in accordance with Article 16, a provision that strictly indicates the established points of crossing the customs line;
- unloads or store foreign goods in the intermediate space between the border and the nearest customs post;
- is caught with foreign goods concealed on their person or in their luggage or packages or among other goods or in any means of transport, in order to evade customs inspection;
- removes goods from the customs area without having paid the duties due or without having guaranteed their payment;
- holds foreign goods, when the circumstances provided for in the second paragraph of Article 25 for the offence of smuggling occur, i.e. when the holder of the foreign goods subject to border rights is unable or refuses to prove the lawful origin of the goods, and when the evidence provided by them to that effect is considered unreliable.

The commission of smuggling offences linked to import/export operations could occur if the Company evades the payment of border duties, for example by artificial manipulation or through other fraudulent means; or removes goods from the customs area without having paid the duties due or without having guaranteed their payment.

- *Smuggling of goods by air (Article 285 Presidential Decree 43/1973)*

The offence could occur in conjunction with the freight forwarder appointed by the Company if the captain of the cargo aircraft:

- transports foreign goods into the territory of the State without holding a manifest, where one is required;
- at the time of departure the aircraft does not have on board the foreign goods which should be there according to the manifest and other customs documents;
- removes goods from the landing sites of the aircraft without carrying out the required customs operations;



- lands outside a customs airport and fails to report the landing to the competent authorities within the shortest possible time. In such cases, not only the cargo but also the aircraft is considered to have been smuggled into the customs territory. The offence could also occur if a member of the Company or the freight forwarder appointed by it hides goods in the aircraft in order to evade customs inspection.
- Smuggling during temporary import or export (Article 291 Presidential Decree 43/1973)

The offence may be committed if the Company, during temporary importation or re-importation operations, subjects goods to artificial manipulation or uses other fraudulent means to evade payment of the border duties due.

- Smuggling for undue use of goods imported with customs exemptions (Article 287 Presidential Decree 43/1973)

The offence may occur if the Company gives in whole or in part, foreign goods imported duty-free and for reduced duty a destination or use other than that for which the duty-free or reduced duty was granted, except as provided for in Article 140, which regulates the removal of materials and machinery from the particular facilitated uses for which they were imported.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part includes an express prohibition on Recipients from:

- ✳ initiating, collaborating with or causing conduct which would constitute the types of offences considered (Article 25-quinquiesdecies and Article 25-sexiesdecies of the Decree);
- ✳ initiating, collaborating with or causing conduct which, although not constituting relevant offences per se, may potentially become such;
- ✳ violating the company principles and procedures laid down in this Special Part.

In addition, the above persons are expressly prohibited from:

With reference to tax offences:

- ✳ making purchases of goods or services at abnormal prices, unjustifiably divergent from market rates;
- ✳ making purchases that do not correspond to a specific and justifiable need of the Company;
- ✳ engaging in business dealings with persons for whom there are well-founded suspicions of tax fraud, in particular VAT fraud;
- ✳ showing in the accounts - or transmitting for processing and representation in the financial statements, reports and statements or other corporate communications - false, incomplete or, in any case, untrue data on the economic and financial situation of the Company;
- ✳ omitting to disclose data and information required by law concerning the economic and financial situation of the Company;
- ✳ recording transactions in the accounts at values that are incorrect with respect to the reference documentation, or with respect to transactions that do not exist in whole or in part, or without adequate supporting documentation to allow for proper accounting entries and subsequently accurate reconstruction, including for the purpose of obtaining a tax benefit;
- ✳ artificially splitting a transaction/purchase in order to circumvent applicable regulations;
- ✳ entering fictitious employees in the personnel master data for the purpose of diverting money or to obtain benefits of any kind;
- ✳ issuing or accepting invoices in respect of non-existent transactions.

With reference to customs offences:

- ✳ making cash donations to members of the public administration;
- ✳ making payments in cash or in kind and making facilitation payments for the purpose of obtaining services in any case due from members of the Public Administration;
- ✳ distributing or receiving gifts outside the provisions of the Code of Ethics and the established company practice;



- ✱ granting other benefits of any kind to members of the Public Administration;
- ✱ receive benefits of any nature whatsoever, outside the limits of normal business practices or courtesy, or in any case aimed at acquiring undue favourable treatment in the conduct of any business activity;
- ✱ performing services in favour of business partners and/or consultants that are not adequately justified in the context of the relationship established with them;
- ✱ paying fees to co-workers and suppliers that are not adequately justified in the context of the contractual relationship established with them;
- ✱ paying fees to professionals that are not adequately justified in relation to the type of assignment to be carried out and current local practice;
- ✱ exerting undue pressure or influence on members of the Public Administration with a view to the performance of activities pertaining to their office;
- ✱ provide, in any form, untrue or incomplete information to the national or foreign Public Administration;
- ✱ allocating sums received from the Public Administration by way of disbursements, contributions or financing for purposes other than those for which they were intended;
- ✱ influence in any form and by any means the freedom of determination of persons who, for any reason, are called upon to make statements before the Judicial Authorities.

Furthermore, with regard to tax offences, there is an obligation to:

- ✱ refrain from committing or in any way contributing to the commission of the offences referred to in Article 25-quinquiesdecies of the Decree;
- ✱ comply with any tax provisions on the basis of the legislation in force at the time;
- ✱ provide for the regular and punctual fulfilment of all kinds of tax payments with regard to both self-assessed taxes and those settled directly by the tax authority;
- ✱ in the event that tax debts and liabilities emerge (as a result of audits by the tax authorities, assessments by the Revenue Agency, payment demands and recovery action), any dispositions (disposals or transfers) of the company's assets that could potentially jeopardise the collection procedure must be subject to legal review to ascertain whether they can be qualified as simulations or fraudulent acts and must be authorized by the Board of Directors;
- ✱ pay ordinary taxes on the predefined due dates;
- ✱ ensure loading of tax models by those in authority;
- ✱ in the event of an assessment by the Internal Revenue Service, avoid “diversions”;
- ✱ retain documentation attesting to the conformity of the sale or supply performed by the supplier;
- ✱ demonstrate the effective capacity of the supplier to carry out the provision of goods or services. This is particularly relevant in cases of recent establishment of the supplier and in cases of rapid change of supplier within groups of companies that are substantially related to the same parent companies;
- ✱ in order to avoid possible allegations of fraudulent misrepresentation, maximum transparency/uniformity/reasonableness must be maintained in sales processes;



- ✱ for the management of Expense Claims, the points on which, from a tax viewpoint, most attention should be focused are as follows:
 - stringent ex ante authorization procedures for business trips and work missions for which expenses are reimbursed;
 - stringent procedures for ex-post verification of reimbursed expenses in order to confirm their relevance to the activity performed, not limited to a verification of the formal existence of the receipt.
- ✱ In order to avoid possible allegations of fraudulent misrepresentation, it is necessary to ensure maximum transparency in remuneration policies;
- ✱ ensure that the definition of economic conditions is always consistent with market levels and company policies, as well as with the position held by the candidate, the responsibilities/tasks assigned and the supplementary contract.
- ✱ file documents and accounting records;
- ✱ define and restrict the people authorized to access accounting records in order to avoid concealment/destruction.

There is also an obligation to:

- ✱ comply with the rules and principles contained in the Civil Code/International Accounting Standards or other applicable laws and regulations and in accounting principles;
- ✱ observe, when accounts for events relating to the management of the Company and the preparation of the financial statements, correct, transparent and cooperative conduct;
- ✱ provide Shareholders and the general public with true and fair information on the Company's economic and financial situation and the development of its activities;
- ✱ ensure timeliness, accuracy and compliance with the accrual principle in making accounting entries;
- ✱ ensure that each transaction is not only correctly recorded, but also authorised, verifiable, legitimate, consistent and reasonable;
- ✱ comply with the criteria of reasonableness and prudence in the valuation and recording of accounting items, including valuation/estimation, keeping track of the valuation parameters and criteria that guided the determination of value.
- ✱ ensure the complete traceability of the decision-making, authorization and control activities carried out and keep adequate supporting documentation in the files to facilitate the recording of accounting entries, reconstruction of the transaction and the identification of any responsibilities;
- ✱ ensure that a periodic monitoring process is carried out to pick up any new developments in tax matters.
- ✱ act in full compliance with current legislation on collection and payment instruments, traceability of financial flows and to combat money laundering, as well as internal and control procedures;
- ✱ carry out formal and substantive checks on the company's financial flows;
- ✱ prefer, where possible, the banking channel for the execution of collection and payment transactions arising from the purchase or sale of goods, services, consultancy and shareholdings. The use of cash payments must be limited to expressly permitted cases and in any case within the limits provided for by the regulations in force concerning payment instruments;



- ✿ enable the traceability of the decision-making and authorization process and of the control activities carried out within the management process for payments, collections, petty cash and other financial transactions;
- ✿ make payments in line with the underlying documentation (e.g. authorized invoice) and to the bank account indicated by the supplier;
- ✿ keep supporting documentation for receipts, payments and cash movements.

With reference to customs offences:

- ✿ refrain from introducing, transporting, holding or exchanging goods in breach of customs requirements, prohibitions and restrictions;
- ✿ pay the fees due or guarantee their payment;
- ✿ ascertain the identity of the counterparty and of those on whose behalf they may be acting;
- ✿ provide true and complete information and documentation to the Customs Agency;
- ✿ ensure that assignments entrusted to third parties representing or in the interest of the Company are always assigned in writing and requiring compliance with the Code of Ethics, if necessary;
- ✿ when transporting even a single item, make the necessary arrangements with the customs authority;
- ✿ declare the correct value of the item.



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✳ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✳ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✳ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable ex post, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✳ delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✳ system of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Purchasing of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 12 "Purchasing of goods and services" of Special Part A.

4.2 Consultancy and professional services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 13 "Consultancy and professional services" of Special Part A.

4.3 Personnel administration

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 5 "Personnel Administration" of Special Part A.

4.4 Sales of goods and services

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 6 "Sales of goods and services" of Special Part A.



4.5 Accounting management and Financial Statements preparation

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 1 “Accounting management and preparation of financial statements” of Special Part B.

4.6 Finance and Treasury Management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 10 “Finance and Treasury Management” of Special Part A.

4.7 Management of extraordinary transactions

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 16 “Management of extraordinary transactions” of Special Part A.

4.8 Tax compliance management

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 4 “Purchasing of goods and services” of Special Part A.

4.9 Management of Intra-Group Relations

For details of the specific control principles, reference should be made to the description for the risk area set out in paragraph 17 “Purchasing of goods and services” of Special Part A.

4.10 Management of shipments, transport and customs operations

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 7 “Management of shipments, transport and customs operations” of Special Part A.



SPECIAL PART “K”

**Offences relating to non-cash payment instruments and fraudulent transfer of assets
(Article 25-octies.1, Legislative Decree No. 231/2001)**



1. OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS AND FRAUDULENT TRANSFER OF ASSETS (ARTICLE 25-OCTIES.1, LEGISLATIVE DECREE NO. 231/2001)

Special Part 'K' is aimed at the specific prevention of offences relating to non-cash payment instruments and the offence of fraudulent transfer of assets.

These joined the list of administrative offences under Legislative Decree 231/2001 with the new Article 25-octies.1 of Legislative Decree No. 231/2001 (introduced by Legislative Decree No. 184/2021 and amended by Law No. 137/2023), under which pecuniary sanctions and, in the cases provided for by the Decree, disqualifying sanctions are imposed for the specific offences provided for by the Criminal Code listed below:

- ✿ article 493-ter of the Criminal Code - Unlawful use and forgery of non-cash payment instruments;
- ✿ article 493-quater Criminal Code - Possession and dissemination of equipment, devices or IT software aimed at committing crimes involving non-cash payment instruments;
- ✿ article 640-ter of the Criminal Code - Computer fraud aggravated by the transfer of money, monetary value or virtual currency
- ✿ article 512-bis of the Criminal Code - Fraudulent transfer of assets



2. RISK AREAS

The areas of activity considered at risk in relation to tax offences are considered to be the following:

1. Management of credit cards and prepaid company cards

- article 493 ter of the Criminal Code - Unlawful use and forgery of non-cash payment instruments

The Company could commit the offence of Unlawful use and forgery of non-cash payment instruments, if employees other than the actual holders (e.g. using other people's credentials) are allowed to misuse company payment cards and consequently alter the financial flows intended for the payment of expenses (e.g. invoices for entertainment expenses) in the interest or to the advantage of the Entity (e.g. diversion of funds to cover other expenses / creation of "slush funds").

2. Personnel administration

- article 493 ter of the Criminal Code - Unlawful use and forgery of non-cash payment instruments

Personnel administration activities, with particular reference to the management of expense reimbursements, could be used for the commission of the offence of Unlawful use and forgery of non-cash payment instruments if an employee misuses credit or payment cards, or any other similar document enabling the withdrawal of cash or the purchase of goods or the provision of services, for the benefit of the Company.

- article 512 bis of the Criminal Code - Fraudulent transfer of valuables

The activity could be instrumental to the commission of the offence in question where fictitious expense reimbursements are disbursed to corporate entities, thereby nominally reducing the cash sums available to the company in order to evade the provisions of the law on preventative seizures of assets, or to facilitate the commission of the offences of money laundering, receiving or using money, goods or benefits of unlawful origin.

3. Finance and Treasury Management

- article 493 ter of the Criminal Code - Unlawful use and forgery of non-cash payment instruments

The Company could commit the offence of unlawful use and forgery of non-cash payment instruments if employees are allowed undue access (e.g. by using other people's credentials) to the accounts owned by the Company and are consequently able to alter financial flows intended for the payment of expenses (e.g. invoices for entertainment expenses) in the interest or to the advantage of the Entity (e.g. diversion of funds to cover other expenses / creation of "slush funds").

- article 512 bis of the Criminal Code - Fraudulent transfer of valuables

The offence of fraudulent transfer of values could be committed where large sums of money are moved through the company's current accounts, fictitiously attributing them to third parties, thereby nominally reducing the liquid sums available to the company in order to circumvent the



legal provisions on preventative seizures of assets, or to enable the laundering or reuse of the sums in question.

4. Gifts, hospitality and entertainment expenses

- article 512 bis of the Criminal Code - Fraudulent transfer of valuables

The activities relating to the management of gifts and entertainment or hospitality expenses could be used for the commission of the offence of fraudulent transfer of values, involving the fictitious attribution of ownership or possession of money, goods or other utilities through the disbursement of gifts, gratuities and fictitious hospitality expenses is carried out in order to circumvent the provisions of the law relating to measures to prevent asset misuse or smuggling, or to facilitate the commission of one of the offences of receiving, laundering and using money, goods or utilities of unlawful origin.

5. Company management information systems

- article 640-ter of the criminal code - Computer fraud aggravated by the transfer of money, monetary value or virtual currency

The offence of Computer Fraud aggravated by the transfer of money, monetary value or virtual currency could be committed where, in the context of the management of company information systems, a Company employee alters the operation of a computer system or the data contained therein, procuring an undue profit for the Company with corresponding damage to a private party.



3. RECIPIENTS OF THE SPECIAL PART - GENERAL PRINCIPLES OF CONDUCT

This Special Part refers to conduct by directors, executives and employees ("Company Representatives") operating in areas of activity at risk, as well as by external Co-workers and Partners - as already defined in the General Part - hereinafter all referred to as the "Recipients".

This Special Part includes an express prohibition on Recipients from:

- ✳ initiating, collaborating with or causing conduct which would constitute the types of offences considered (Article 25-octies.1 of the Decree);
- ✳ initiating, collaborating with or causing conduct which, although not constituting relevant offences per se, may potentially become such;
- ✳ violating the company principles and procedures laid down in this Special Part.

In addition, the above persons are expressly prohibited from:

- ✳ showing in the accounts - or transmitting for processing and representation in the financial statements, reports and statements or other corporate communications - false, incomplete or, in any case, untrue data on the economic and financial situation of the Company;
- ✳ recording transactions in the accounts at values that are incorrect with respect to the reference documentation, or with respect to transactions that do not exist in whole or in part, or without adequate supporting documentation to allow for proper accounting entries and subsequently accurate reconstruction;
- ✳ making claims for fictitious expenses in order to divert funds or to obtain benefits of any kind;
- ✳ improper use of payment instruments traceable to the company;
- ✳ transferring company payment cards to third parties;
- ✳ accepting gifts or gratuities contrary to internal procedures.

In addition, there is an obligation to:

- ✳ adopt, within the framework of the management of Expense Notes:
 - stringent *ex ante* authorization procedures for business trips and work missions for which expenses are reimbursed;
 - stringent procedures for *ex-post* verification of reimbursed expenses in order to confirm their relevance to the activity performed, not limited to a verification of the formal existence of the receipt.
- ✳ correct filing of documents and accounting records;
- ✳ definition and restriction of persons authorized to access accounting records in order to avoid concealment/destruction;
- ✳ comply with the rules and principles contained in the Civil Code/International Accounting Standards or other applicable laws and regulations and in accounting principles;
- ✳ observe, when accounts for events relating to the management of the Company and the preparation of the financial statements, correct, transparent and cooperative conduct;
- ✳ ensure timeliness, accuracy and compliance with the accrual principle in making accounting entries;



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- ✳ ensure that each transaction is not only correctly recorded, but also authorised, verifiable, legitimate, consistent and reasonable;
 - ✳ ensure the complete traceability of the decision-making, authorization and control activities carried out and keep adequate supporting documentation in the files to facilitate the recording of accounting entries, reconstruction of the transaction and the identification of any responsibilities;
 - ✳ act in full compliance with current legislation on collection and payment instruments, traceability of financial flows and to combat money laundering, as well as internal and control procedures;
 - ✳ carry out formal and substantive checks on the company's financial flows;
 - ✳ prefer, where possible, the banking channel for the execution of collection and payment transactions arising from the purchase or sale of goods, services, consultancy and shareholdings. Payments in cash are to be limited to expressly permitted cases only and in any case within the limits provided for by current legislation on payment instruments;
 - ✳ enable the traceability of the decision-making and authorization process and of the control activities carried out within the management process for payments, collections, petty cash and other financial transactions;
 - ✳ make payments in line with the underlying documentation (e.g. authorized invoice) and to the bank account indicated by the supplier;
 - ✳ keep supporting documentation for receipts, payments and cash movements;
 - ✳ in order to ensure the regularity of the service, periodically monitor the regularity of the use of the credit card and prepaid cards both in the preparation and presentation of the reporting of the payments made with it, checking that the rules and criteria defined in the internal procedures are observed;
 - ✳ on the part of employees who are assigned a company payment card:
 - take the utmost precautions for its safekeeping and proper use;
 - use it only and exclusively for the Employee to whom it is granted for use as a working tool, with an absolute prohibition of its transfer to third parties;
 - take responsibility for the individual expenses incurred through the use of the credit card and for the consequences of any misuse thereof. Any use that does not comply with the rules defined by the internal regulations in force, the relevant legal provisions and the rules of conduct referred to in the Group Code of Ethics, entails: a) the application of disciplinary sanctions; b) recovery of additional expenses incurred by the Company by means of a payroll deduction; c) the suspension/revocation of the company credit card.

Further principles of conduct applicable to the aforementioned activities at risk can be found below, in Special Parts A "Crimes against the public administration, corruption between private individuals and the administration of justice", B "Corporate offences and market abuse", D "Computer crimes and offences relating to breach of copyright", E "Crimes of receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering".



4. CONTROL PROTOCOLS

The **general control and conduct protocols** underlying the instruments and methodologies used to structure the specific control protocols can be summarised as follows:

- ✱ segregation of duties: requires the application of the principle of separation of activities between those who authorize, those who execute and those who control/check;
- ✱ procedures/rules/circulars: there must be appropriate company provisions and/or formal procedures which provide rules of conduct, operating procedures for carrying out sensitive activities, and methods for filing the relevant documentation;
- ✱ traceability: every transaction relating to the area at risk must be properly recorded. The process of decision-making, authorization and performance of the sensitive activity must be verifiable *ex post*, also by means of appropriate documentary support, and, in any case, the cases and procedures for any deletion or destruction of records must be regulated in detail;
- ✱ delegated powers: within the framework of the company's organisational provisions and/or formalised procedures, internal powers must:
 - be consistent with the responsibilities assigned;
 - be disseminated and known within the company.
- ✱ System of powers of attorney: the system of powers of attorney must be characterised by elements of 'certainty' (e.g. definition of authorization and signature powers, indication of expenditure approval thresholds, operating procedures and limits in terms of their exercise) to prevent crime and enable the efficient management of corporate activities.

Without prejudice to the general principles of conduct and control, the **specific control protocols** in relation to the areas considered at risk are set out below.

In addition, for further details regarding the control measures in place and the operating procedures for carrying out activities, reference should be made to the company procedures available on the company intranet.

CRIME RISK AREAS

4.1 Management of credit cards and prepaid company cards

Listed below are the specific control measures to mitigate the risks of crimes under Legislative Decree 231/2001 identified for the sensitive activity in question, with reference to the management of company payment cards.

Credit card

- ✱ Assignment of the credit card debited onto a company current account ("credit card") to persons identified in advance and subject to a request to the competent Function by the Head of the Organizational Unit, using the appropriate form;
- ✱ coordination of the process for assigning and managing company credit cards by the Human Resources and Organization Function and the AFC Function, in compliance with the principles laid down in the relevant company procedure to which reference should be made for further details;
- ✱ prohibition on using the credit card for cash withdrawals and for instalment payments of a personal or work nature;
- ✱ documentation of the purchase of goods and services by credit card with an appropriate tax



document proving the nature of the purchase;

- ✱ definition of expenditure ceilings for each person to whom the credit card is assigned, as well as the types of expenses that can be incurred (e.g. travel/service expenses, entertainment expenses, purchase of goods and services for which it is necessary/possible to make payment exclusively by credit card, emergency purchases);
- ✱ in the event of non-compliance with the terms of use, suspension/revocation of the credit card and possible initiation of disciplinary proceedings;
- ✱ obligation, in the event of loss of the credit card, to promptly inform the Card Issuer and the Head of the Organisational Unit, and to report the incident on the corporate portal;
- ✱ obligation on the part of credit card holders, in compliance with the timeframe for processing the expense report, to account for expenses incurred by credit card in order to allow for their control and monitoring;
- ✱ monthly reconciliation of expenses incurred by credit card, by the AFC and Human Resources and Organization Functions, which also check for completeness, consistency and eligibility/non-eligibility with respect to company rules and policies;
- ✱ in the event of ineligible expenditure being found or expenditure ceilings being exceeded, recovery action by the Company, on the cardholder's account.

Prepaid card

- ✱ Definition of ceilings and types of expenditures that can be supported by prepaid cards (e.g. indirect expenditures for small purchases of consumables/office supplies for less than 1,000 euros as a rule);
- ✱ allocation of the prepaid card to site managers, operating units or specialised functions exclusively for cash management, subject to a request from the competent first-level managers of company operating units to the AFC Function;
- ✱ if the request is approved, the AFC Function starts the process to issue and activate the prepaid card and informs the First Level Manager of the requesting Business Unit that the prepaid card has been delivered to the assignee;
- ✱ obligation on the part of prepaid card holders to:
 - forward the monthly summary of expenses incurred with withdrawal receipts for approval by their First Level Manager, who sends the duly signed expenditure report to the AFC Function by the 5th day of the following month;
 - request reloading of the prepaid card from their First Level Manager - at least 5 working days in advance - by sending an appropriate request. In this case, the First Level Manager may authorise the request and forward it to the AFC Function so they can proceed with the reloading of the prepaid card.
- ✱ Expenditure incurred with a prepaid card is checked and approved by the competent First Level Manager;
- ✱ the AFC Function carries out a monthly reconciliation of the expenses incurred using the prepaid card and checks the consistency of the expenses declared with the respective supporting documents.



4.2 Personnel administration

For details of the further control principles applicable, reference should be made to the description for the risk area in paragraph 5 'Personnel administration' of Special Part A.

In addition to what is set out above, for the purposes of this special part, the specific control measures to mitigate the risks of offences under Legislative Decree No. 231/2001 identified for the sensitive activity in question are listed below, with particular reference to the management of expense reimbursements.

- ✿ Use of a dedicated IT portal for the management and reporting of expense claims;
- ✿ business trips are justified based on precise and actual business needs and contained within strictly necessary time limits;
- ✿ definition of expenditure limits (i.e. ceilings, type) for travel expenses;
- ✿ prior organisation of each business trip with the Head of the Function concerned;
- ✿ constant verification, by the AFC Function, of the correctness and correspondence between the amounts of authorized expenses and the relevant supporting documents, including periodic statements of account for company credit cards, as well as compliance with the rules relating to the categories of reimbursable expenses and the maximum reimbursement values for each of them, contacting the persons concerned for any requests for clarification. Any expenses incurred without a company credit card are settled through the payslip;
- ✿ responsibility of the applicant to ensure that the expenses incurred are properly accounted for.

4.3 Finance and Treasury Management

For details of the further applicable control principles, reference should be made to the description for the risk area in paragraph 10 "Finance and Treasury Management" of Special Part A.

In addition to what is set out above, for the purposes of this special part, the specific control measures to mitigate the risks of offences under Legislative Decree No. 231/2001 identified for the sensitive activity in question are listed below, with reference to the management of corporate current accounts.

- ✿ Access to the treasury management system allowed only to authorized personnel using personal User ID and Password;
- ✿ profiling of access to the treasury management system according to the role held and tasks performed;
- ✿ regular review of access profiles to the management accounting system on a regular basis, or when organizational changes occur, by the competent staff of the AFC Function;
- ✿ timely blocking of the profile on the *remote banking* portal and notification to the credit institution, in the event of revocation of a power of attorney, by the competent AFC Function personnel, under the supervision of the Function Manager;
- ✿ assignment of responsibility for managing relations with banks (including negotiating the relevant current account, overdraft and surety conditions) to persons equipped with appropriate powers in compliance with the system of powers of attorney and delegation in force;
- ✿ presence of at least two formally authorized parties in negotiations with banks and credit institutions;



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- ✻ identification, by the AFC Function and in compliance with Parent Company directives, of the institutions with which it maintains banking relations and periodic verification of the validity of the signature powers deposited with them;
 - ✻ prior authorization of each new bank account opening, by persons endowed with appropriate powers in accordance with the system of powers of attorney and delegation in force;
 - ✻ formalisation of the opening of bank accounts, through specific contracts signed by persons with appropriate powers in accordance with the system of powers of attorney and delegation in force;
 - ✻ contractual definition of bank account conditions with banks and regular monitoring by the AFC Function;
 - ✻ periodic review of existing current accounts, carried out by the AFC Function also with a view to assessing the possible closure of inactive or little used current accounts;
 - ✻ periodic performance, by the competent staff of the AFC Function, of bank reconciliations and verification of the correct and complete recording in the accounts of the accruals for the period in order to perform a comparison with the amounts indicated in the bank statement from the home banking system.

4.4 Gifts, hospitality and entertainment expenses

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 15 "Gifts, hospitality and entertainment expenses" of Special Part A.

4.5 Company management information systems

For details of the specific control principles, reference should be made to the description for the risk area in paragraph 4 of Special Part D.