



Designing Energy

# Organisational, Management & Control Model

ex D.Lgs. 231/2001

**SPECIAL SECTION**

Approved by the Board of Directors of APS S.p.A. upon  
Resolution dated 27/4/2018



## Organization, Management and Control Model pursuant to Legislative Decree 231/2001

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pursuant to Legislative Decree 231/2001**

**SPECIAL SECTION**



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### 1. DOCUMENT STRUCTURE

Herein below, the following "Special Parts" are analyzed, as follows:

- Special Section "A" – Crimes in relations with the Public Administration
- Special Section "B" – IT crimes and illicit data processing
- Special Section "C" – Crimes of criminal organisation, also transnational
- Special Section "D" – Corporate crimes
- Special Section "E" – Crimes with the purpose of terrorism or subversion of the democratic order provided for by the Criminal Code and special laws
- Special Section "F" – Crimes against individual personality
- Special Section "G" – Crimes of culpable homicide or serious or very serious negligence, committed with violation of the accident prevention regulations and the protection of hygiene and health at work
- Special Section "H" – Crimes of receiving stolen goods, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering
- Special Section "I" – Crimes regarding the infringement of copyright
- Special Section "J" – Inducement not to make statements or to make false statements to judicial authorities
- Special Section "K" – Environmental crimes
- Special Section "L" – Employment of third-country nationals whose stay is irregular
- Special Section "M" – Crimes against industry and trade

Each Special Section is composed of the following paragraphs:

- the first is dedicated to the description of the "relevant cases";
- a second paragraph is aimed at the "Identification of sensitive activities" for each type of crime: in light of the "risk analysis" activity it was possible to highlight the departments / offices involved in processes that are abstractly exposed to the risk of committing facts relevant pursuant to Legislative Decree 231/2001;
- a third paragraph containing the indications relating to the "General principles of conduct", aimed at recalling compliance with the Code of Ethics, and specifying the rules of conduct that should inspire the behavior of the recipients of the Model in order to prevent the commission of individuals groups of crimes;
- a fourth paragraph describing the "Main specific prevention protocols" aimed at setting specific control tools for the identified sensitive activities;
- a fifth paragraph describing the "Information flows to the Supervisory Board (i.e. SB)".



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### 2. PURPOSE

The structure of the Model with the provision of "Special Parts" makes it possible to identify, within each type of crime, the sensitive activities and the control instruments adopted for the prevention of the risk of committing a crime, as well as for the timely updating of the Model, where required by the Legislator.

The "Special Parts" have the objective of directing the behavior of the recipients in the various operational areas, with the aim of preventing incorrect behavior or not in line with the Company's directives.

The control tools identified below, therefore, are binding for the recipients of the Model and consist of obligations to make (compliance with procedures, reports to control bodies) and obligations not to do (compliance with the bans).

Compliance with these obligations, as already stated in the "General Section", has a specific juridical value, that is, in case of violation of these obligations, the Company will react by applying the disciplinary and sanctioning system described in the same "General Section".

Specifically, the Special Part of the Model aims to:

- indicate the procedures that the members of the Corporate Bodies, Employees and External Collaborators are called to observe for the correct application of the Model;
- provide the SB and the managers of the other corporate functions that cooperate with the same, the executive tools to exercise control, monitoring and verification activities.

In general, all company representatives must adopt, each for aspects of their competence, a proper behaviour that conforms to the content of the following documents:

- Model;
- Code of Ethics;
- Guidelines / procedures / operating instructions / regulations;
- Proxies, delegations and organizational provisions;
- Any other document regulating activities falling within the scope of the Decree.

It is also expressly forbidden to adopt behaviors contrary to the provisions of current law.

### 3. CONTROL SYSTEM

The control system, finalized by the Company also on the basis of the indications provided by the Confindustria Guidelines, as well as the "best practices" envisages with reference to the sensitive activities identified:





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- General prevention protocols, applicable to all sensitive activities;
- Specific prevention protocols, applicable to certain sensitive activities and reported in the individual Special Parts.

In particular, the control principles applicable to the identified sensitive activities have been defined using as reference the Guidelines of Confindustria and Confcommercio, the guidelines published to date by the main trade associations and international best practices, as well as, with regard to the crimes relating to the protection of health and safety at work, the UNI-INAIL<sup>1</sup> guidelines for the implementation of a health and safety management system at work, ISO 14001 guidelines for the construction and management of environmental systems.

### 3.1 GENERAL PREVENTION PROTOCOLS

The general prevention protocols applicable to all sensitive activities and types of offenses are as follows:

- **Segregation of functions / activities:** compliance with the principle of separation of functions between the authorizing person, the person running, and the supervisor is required. This principle provides that in carrying out any activity, different subjects with appropriate skills are involved in the implementation, management and authorization phases. This oversight is functional, as a whole, to mitigate the managerial discretion in the activities and in the individual processes.
- **Standards / Circulars:** within the company it must exist company regulations and formal procedures that are suitable for providing principles of conduct, operating procedures for the performance of each sensitive activity and methods for archiving the relevant documentation. This principle is functional, inter alia, to the normalization of behaviors with respect to the guidelines and management defined by the company.

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<sup>1</sup> UNI-INAIL, Guidelines for a health and safety management system at work on 28 September 2001. These guidelines were drawn up by a working group set up by the Italian National Unification Body (UNI) and the National Insurance Institute against Accidents at Work (INAIL) - and also including CGIL, CISL, CNA, Confagricoltura, CONFAPI, Confartigianato, Confcommercio, Confindustria, ISPESL and UIL - and represent a non-regulatory document supporting the health and safety management systems in workplaces, not intended for certification purposes or for supervisory activities by the Supervisory Authorities in matters of occupational safety and hygiene. The UNI-INAIL working group has subsequently prepared some supplementary documents, with more operational indications that make it easier to apply the guidelines by the companies. The UNI-INAIL guidelines can be found on the website <http://www.uni.com>.



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- **Authorization and signature powers:** the authorization and signature powers must: i) be consistent with the assigned organizational and management responsibilities, providing, where required, the indication of the approval thresholds for the expenses; ii) be clearly defined and known within the Company. This principle, also implemented through the identification of suitable organizational instruments, is of primary importance because, through the clear and formal identification of the responsibilities entrusted to the personnel in the operational management of the activity, the internal authorization powers and the representation powers towards the external, it is possible to guarantee that the single activities / processes are carried out according to competence and in compliance with the powers and powers assigned.
- **Traceability:** each operation related to sensitive activity must, where possible, be properly recorded and archived. The decision-making process, authorization and carrying out of the sensitive activity must be verifiable ex post, also through specific documentary support and, in any case, the prohibition to cancel or destroy the recordings must be expressly provided or, as the case may be, must the possibility of canceling or destroying these records should be regulated in detail. This oversight provides that, in carrying out the activities, the management of the Company adopts all the precautions necessary to ensure the effective reconstruction over time of the substantial aspects of the decision and control process. This principle is functional to guarantee the transparency of the activities and the reconstruction of the correctness of each process.

### 3.2 GENERAL PRINCIPLES OF CONDUCT

In the context of all the operations concerning sensitive activities, referred to in the following individual special parts, the general principles of conduct govern the following:

- the formation and implementation of the Company's decisions comply with the principles and provisions contained in the provisions of law, in the deed of incorporation and in the Code of Ethics of the Company;
- for all operations at risk concerning sensitive activities, procedures and guidelines are implemented and carried out, and an internal manager is identified for the implementation of the operation, which corresponds, unless otherwise indicated, to the person in charge of the Department / Office responsible for management of the operation at risk considered. The internal manager:



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- may request information and clarifications from anyone who has dealt with the operation at risk;
- promptly informs the Supervisory Board of any criticality or conflict of interest;
- access to company data complies with Legislative Decree no. 196 of 2003 and subsequent amendments or additions, including regulations;
- if the operations covered by the present protocol are outsourced, the Company notifies the service provider of its Code of Ethics and its Model, which requires compliance with appropriate contractual clauses;
- the selection of any external consultants is motivated and takes place on the basis of professionalism, independence and competence requirements;
- rewarding remuneration systems for employees and collaborators respond to realistic objectives that are consistent with the tasks, activities performed and responsibilities assigned;
- the Company's financial flows, both incoming and outgoing, are constantly monitored and always traceable;
- the Supervisory Body verifies that the control protocols of this Special Section are fully implemented in the context of the corporate operating procedures that regulate the activities at risk.



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### **SPECIAL SECTION A – CRIMES IN RELATIONS WITH THE PUBLIC ADMINISTRATION**

Purpose of this Special Section "A" is to provide an analysis on the risks related to the commission of crimes in relations with the Public Administration (such as corruption and embezzlement to the detriment of the State, fraud against the State and computered fraud against the State , indicated in articles 24 and 25 of Legislative Decree no. 231/2001) to which are added the cases of "attempted crime" (Article 56 of the Criminal Code <sup>2</sup>) and of the participation of persons in the crime (Article 110 of the Italian Criminal Code <sup>3</sup>).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes in relations with the Public Administration or for the benefit of APS

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes in relations with the Public Administration.

For the purposes of the Decree, "Public Administration" are all those subjects, public or private, that perform a public function or a public service.

A public function is defined as activities governed by public law that pertain to legislative functions (State, Regions, Provinces with special status, etc.), administrative (members of

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<sup>2</sup> Who performs suitable acts, directed in an unequivocal way to commit a crime, responds to attempted crime, if the action is not carried out or the event does not occur. The guilty of the attempted crime is punished: with imprisonment of not less than twelve years, if the sentence established is life imprisonment; and, in other cases, with the penalty established for the crime, decreased from one third to two thirds. If the perpetrator voluntarily desists from the action, he is subject only to the punishment for the acts performed, if these constitute for themselves a different crime. If he voluntarily prevents the event, he is subject to the penalty established for the attempted crime, which is reduced by a third to a half.

<sup>3</sup> When several persons cooperate in the same crime, each of them is subject to the established penalty, subject to the provisions of the following articles.



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state and territorial administrations, Law Enforcement, members of supranational administrations, members of the Authorities, Chambers of Commerce, members of Building Commissions, testers of public works, experts of the Italian Naval Registry, etc.), judicial (judges, bailiffs, auxiliary organs of the Administration of Justice as curators or bankruptcy liquidators, etc.).

The public function is characterized by the exercise of:

- authoritative power, that is, of that power that allows the Public Administration to achieve its goals through real commands, with respect to which the private individual is in a position of subjection. This is the activity in which the so-named “power of imperio” is expressed, which includes both the power of coercion (arrest, search, etc.) and the challenge of violations of the law (verification of contraventions, etc.), and the powers of hierarchical supremacy within public offices;
- certifying power is that which gives the certifier the power to certify a fact with evidential value.

Public service refers to activities governed by public law, characterized by the lack of authoritative or certifying powers typical of the public service, with the exception, however, of the performance of simple tasks of order and the provision of purely material work.

The subjects representing the Public Administration that perform a public function or a public service and with whom a direct relationship is established, are called public officials or public service officers.

The public official is the one who can form or demonstrate the will of the Public Administration or exercise authoritative or certification powers.

By way of non-exhaustive example, public officials are considered the members of the state and territorial administrations, the members of the supranational administrations (for example the European Union), the NAS (i.e. Anti-Sophistications Police), the members of the Supervisory Authorities, the members of the Police Forces and of the Guardia di Finanza, the members of the Chambers of Commerce, the directors of public economic entities; the members of the Building Commissions, the judges, the bailiffs, the auxiliary organs of the Administration of Justice (for example, the bankruptcy trustees).



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The public service representative, on the other hand, carries out activities relating to the care of public interests or the satisfaction of needs of general interest subject to the supervision of a public authority. The penal jurisprudence has made clear that the bureaucratic classification of the subject in the structure of a public body does not constitute a criterion for recognizing the status of a public service representative, since what is relevant is the concrete activity carried out by the subject. Therefore, even a private individual or an employee of a private company can be qualified as a public service representative when he carries out activities aimed at the pursuit of a public purpose and the protection of a public interest.

By way of non-exhaustive example, the employees of the SSN (National Health Service), the employees at the cash desk of a public body, employees of hospitals, ASL, INAIL, INPS, company employees are considered to be public service employees. municipal energy companies, banks, post offices, customs offices, members of municipal councils, employees of the Italian State Railways and the Autostrade Company.

### **A.1 CRIMES AGAINST THE PUBLIC ADMINISTRATION DESCRIBED WITHIN THE ARTICLES 24 AND 25 OF D.Lgs 231/2001**

On the basis of the analyzes carried out, the following crimes against the Public Administration are considered applicable to the Company:

- Misappropriation to the detriment of the State, provided for by art. 316-bis c.p. and constituted by the conduct of those who, unrelated to the Public Administration, after having obtained from the State or other public body or from the European Communities contributions, subsidies or loans destined to favor initiatives directed to the realization of works or the carrying out of activities of public interest, destined such subsidies or loans for reasons different than the aforementioned purposes.
- Undue receipt of disbursements to the detriment of the State, pursuant to art. 316-ter c.p. and constituted by the conduct of those who, unless the fact constitutes the offense provided for in article 640-bis of the criminal code, by the use or presentation of false declarations or documents or certifying untrue things, or through the issuance of due information, wrongly obtains, for oneself or others, contributions, loans, subsidized loans or other disbursements of the same type, however denominated, granted or granted by the State, by other public bodies or by the European Communities.
- Fraud to the detriment of the State or another public body, provided for by art. 640 para., Paragraph 2, n. 1, and consists of the conduct of those who, with artifice or



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deception, inducing someone in error, gives to themselves or others an unjust profit with others damage, if the fact is committed to the detriment of the State or another public body or under the pretext to exonerate someone from military service.

- Aggravated fraud for the achievement of public disbursements, provided for by art. 640-bis c.p. and constituted by the same conduct referred to in the previous point, if implemented to obtain grants, loans, subsidized loans or other disbursements of the same type, however denominated, granted or granted by the State, other public bodies or the European Communities.
- Computerized fraud, foreseen by art. 640-ter c.p. and constituted by the conduct of those who, altering in any way the functioning of an information technology system, or intervening without rights with any modality on data, information, or programs contained in a computerized or telematic system, or pertinent to it, also by theft of digital identity, power of attorney to himself or others, an unjust profit, with damage to the State or other public body.
- Corruption for the exercise of the function, provided for by art. 318 p.p. and constituted by the conduct of the public official who, for the exercise of his functions or powers, improperly receives, for himself or for a third party, money or other benefits or accepts the promise.
- Corruption due to an act contrary to official duties, provided for by art. 319 p.p. and constituted by the conduct of the public official who, to omit or delay or for having omitted or delayed an act of his office, or to perform or to have performed an act contrary to the duties of office, receives, either for himself or for a third party, money or other utility, or accept the promise.
- Corruption in judicial documents, provided for by art. 319-ter paragraph 1, c.p. and constituted by acts of corruption, if committed to favor or damage a party in a civil, criminal or administrative process.
- Undue induction to give or promise benefits, as provided for by art. 319-quater c.p. and constituted by the conduct of the public official or the public service agent who, unless the act constitutes a more serious offense, abusing its quality or its powers, induces someone to give or promise to him or a third-party money or other usefulness, as well as the conduct of the person who gives or promises money or other benefits.
- Corruption of a person in charge of a public service, provided for by art. 320 of the Italian Civil Code, and consisting of the conduct referred to in Articles 318 and 319 of the Criminal Code if committed by the person in charge of a public service.



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Pursuant to art. 321 of the Criminal Code (**penalties for the corruptor**), the penalties established in the articles 318, paragraph 1, 319, 319-bis, 319-ter and 320 c.p. in relation to the hypotheses of the articles 318 and 319 c.p., also apply to those who give or promise money or other benefits to the public official or the person in charge of a public service.

- Incitement to corruption, provided for by art. 322 c.p. and constituted by the conduct of those who offer or promise money or other benefits not due to a public official or to a person in charge of a public service for the exercise of his functions or powers, or to induce him to omit or delay an act of his office, or to act contrary to his duties, if the offer or promise is not accepted, as well as by the conduct of the public official or the person in charge of a public service that solicits a promise or donation of money or other benefits for the exercise of its functions or its powers or which solicits a promise or donation of money or other utility by an individual for the purposes indicated in art. 319 of the Criminal Code.
- Corruption, undue inducement to give or promise benefits and instigation to corruption of members of the organs of the European Communities and of officials of the European Communities and of foreign States, provided for by art. 322-bis of the Italian Civil Code, and pursuant to which the provisions pursuant to art. 314, 316, from 317 to 320 and 322, paragraphs 3 and 4 of the Criminal Code, are also applied to:
  - to the members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities;
  - to officials and staff recruited by contract pursuant to the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Staff of the European Communities;
  - to persons commanded by Member States or by any public or private body of the European Communities, which perform functions corresponding to those of officials or agents of the European Communities;
  - members and employees of bodies set up on the basis of the Treaties establishing the European Communities;
  - to those who, within the framework of other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service.





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The provisions referred to in Articles 319-quater, paragraph 2, 321 and 322, paragraphs 1 and 2 of the Criminal Code, are also applied if money or other benefits are given, offered or promised:

- to the persons indicated in the first paragraph of this article;
- to persons who perform functions or activities corresponding to those of public officials and persons in charge of a public service in other foreign states or international public organizations, if the act is committed in order to provide to themselves or others an unfair advantage in international economics operations.

The persons indicated in the first paragraph shall be treated as public officials, if they exercise corresponding functions, and to persons in charge of a public service in other cases.

### **A.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES AGAINST THE PUBLIC ADMINISTRATION**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities, listed below, in which "potentially" some of the crimes against the Public Administration could be committed provided for by articles 24 and 25 of the Decree:

- Prequalification of the Company for inclusion in the vendor list;
  - Preparation of technical / commercial offers aimed at participating in competitive procedures with public entities, as well as related contracts;
  - Management of tax and tax obligations;
  - Management of inspections by public entities;
  - Management of financial transactions;
  - Management of the small cash desk (office / construction site);
  - Management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
  - Management of relations with public bodies;
  - Obtaining visas to allow entry and / or exit of a person in / from the territory of the State
- 
- Recruitment of personnel belonging to protected categories or whose hiring is facilitated and the relative relations with social security and welfare agencies;
  - Acquisition and / or management of grants / subsidies / loans granted by Public Bodies to the Company;
  - Management of judicial and extrajudicial disputes;



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- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Personnel development and evaluation;
- Administrative management of personnel and related compliance with the Public Administration;
- Management of expense reports;
- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts;
- Representation expenses;
- Participation in commercial initiatives (eg sponsorships, events, fairs);
- Management of gifts and other utilities;
- Promotion and management of humanitarian and solidarity initiatives (eg donations);
- Management and protection of software (including public subjects), contents, networks, communications

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes against the Public Administration.

### **A.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Part entails, consequently, the obligation for the subjects indicated above to scrupulously respect all the laws in force and in particular of:

- not to accept or solicit gifts, acts of courtesy, such as gifts or forms of hospitality, or other benefits except within the limits of modest value and such as to be considered usual in relation to the event and not be interpreted by an impartial observer as aimed at acquiring advantages in an improper way. It is not allowed to offer,



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promise, give gifts, courtesy acts, such as gifts or hospitality, or other benefits except within the limits of modest value, as indicated in the Code of Ethics. In any case, these expenses must always be authorized, documented and within budget limits;

- not to undertake (directly or indirectly), during a business negotiation, request or business relationship with the Public Administration or with a private entity the following actions:
  - examine or propose employment and / or commercial opportunities that may benefit employees of the Public Administration on a personal or private basis;
  - solicit or obtain confidential information that may compromise the integrity or reputation of both parties;
- to abstain, also in the context of non-commercial relationships established between APS and the Public Administration, public officials, persons in charge of a public service and private subjects:
  - from offering, promising, giving, even through an intermediary person, money or other benefits, which may also consist of job or commercial opportunities, to the public official involved or to the private person, to the respective Family<sup>4</sup> members or to subjects in any way connected thereto;
  - from accepting the request or solicitations, also through a third party, of money or other benefits, which may also consist of job or commercial opportunities, from the public official involved, from the Family members of the subjects indicated above and from subjects in any way to the same connected;
  - from seeking or unlawfully establishing personal relationships of favor, influence, or interference, capable of conditioning, directly or indirectly, the outcome of the relationship;
- not to abuse their qualities or their powers to force or induce anyone to give or promise, unduly, to themselves or to a third party on behalf of APS, money, gifts or other benefits from persons who have drawn or can benefit from activities or decisions related to the office performed;

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<sup>4</sup> For Familiar we mean: the spouse of the Public Subject; grandparents, parents, brothers and sisters, children, grandchildren, uncles and the first cousins of the Public Subject and his spouse; the spouse of each of these persons; and any other person who shares the house with them; the spouse of the private; grandparents, parents, brothers and sisters, children, grandchildren, uncles and the first cousins of the private individual and his spouse; the spouse of each of these persons; and any other person who shares the house with them



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- not to carry out "facilitation payments", ie payments of modest unofficial value made in order to speed up, favor or ensure the performance of a routine activity or anyway provided for in the duties of public or private entities with whom APS does relate;
- not to request services from consultants who do not find adequate justification in the context of the relationship established with them;
- not to provide, in any form, untruthful or incomplete information to the national or foreign Public Administration;
- not to allocate sums received from national or community public bodies in the form of grants, contributions or loans for purposes other than those for which they were intended;
- not to condition in any form and by any means the freedom of determination of subjects who, in any way, are called to make statements before the Judicial Authority;
- not to promise or to follow up recruitment requests in favor of representatives / exponents of the Public Administration or subjects indicated by them, in order to influence the independence of judgment or induce to assure any advantage to APS;
- not to engage in or instigate others to put corrupt practices of any kind in existence;
- in any relationship with the Public Administration, operate in full compliance with the laws / regulations / deontological rules applicable to relations with third parties;
- to define the types of relationships with public officials or public service officers and the related management methods.

#### A.4 SPECIFIC PREVENTIVE PROTOCOLS

For transactions concerning the **prequalification of the Company for inclusion in the vendor list**; the **management of relations with public bodies**; the **management of tax and tax obligations**; the **administrative management of personnel and related compliance with the Public Administration**; the protocols provide that

- the Internal Responsible for the implementation of the operation verifies that the documents, declarations and information transmitted by the Company in order to obtain the release of authorizations, concessions or licenses and certifications, are complete and truthful;



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- At all times it is guaranteed the traceability of incoming and outgoing communications regarding relations with P.A. (through reports or even through the individual authentication of users through log in and password or other system of secure authentication in communications to public bodies).

For transactions concerning the activity of **obtaining visas to allow entry and / or exit of a person in / from the territory of the State**, the protocols provide that:

- the Internal Responsible for the implementation of the operation verifies that the documents, declarations and information sent by the Company to obtain the authorizations are complete and truthful;
- the reasons for the decision to allow / request the entry of a person into the territory of a State are duly formalized;
- it is verified the entry of the person in accordance with the reasons given, as well as compliance with immigration regulations in the territory of the destination State.

For transactions regarding the **preparation of technical / commercial offers aimed at participating in competitive procedures with public, private and partner entities, as well as related contracts; the identification of the commercial / financial Partners, negotiation, stipulation and management of the related contracts** the protocols provide that:

- all acts, requests and formal communications that have the PA as recipients are generally managed only by persons previously identified by the Company, authorized and with appropriate powers;
- the subjects referred to in the previous point report the meetings held with representatives of the PA and the key elements that emerged during the meetings to the hierarchical and functional Manager;
- the relations held by the Department / Office with the PA are always transparent, documented and verifiable.
- At all times it is guaranteed the traceability of incoming and outgoing communications regarding relations with P.A. (through reports or even through the individual authentication of users through log in and password or other system of secure authentication in communications to public bodies).



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- the internal manager for the implementation of the operation verifies that the documents, statements and information transmitted to the PA by the Company are complete and truthful;

For transactions concerning the **management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the protocols provide that:

- all documentation relating to the attestation of the execution of the contract and the verifications concerning the progress of the work, are both managed and signed by those who are appointed with appropriate powers;
- the internal manager for the implementation of the operation verifies that the documents, declarations and information transmitted by the Company to the Public Administration attesting the execution of the contract, the works and services, are complete and truthful;
- it is guaranteed that the reports kept by each Department / Office with the PA are always transparent, documented and verifiable.

For the operations concerning the **management of judicial and extra-judicial disputes**, the protocols provide that:

- a manager is always identified, consistently with the subject matter, with the necessary powers to represent the Company or to coordinate the action of any external professionals;
- full cooperation with the investigating authorities is guaranteed with regard to each request and to provide true information;
- in case of assignment of the management of the dispute to external lawyers, an appointment is also formalized in order to define the principles of behavior, as well as the rules that they are required to be adopted;
- the traceability of requests for information received during the litigation and the persons involved is ensured, as well as the internal evaluation and authorization process of the documentation delivered during the litigation.
- The status of the litigation as well as any procedural or contractual deadlines are guaranteed for top management.



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For transactions concerning the **acquisition and / or management of grants / subsidies / loans granted by Public Bodies to the Company; the recruitment of personnel belonging to the protected categories or the hiring of which is facilitated and the relevant relations with social security and welfare agencies**, the protocols provide that:

- the criteria and procedures for carrying out the verification of the requisites necessary for obtaining grants / grants / loans and / or facilities, etc. granted by public bodies, are clearly defined.;
- a manager is always identified, consistently with the subject matter, with the necessary powers to represent the Company or to coordinate the action of any external professionals;
- requests for contributions / grants / loans and / or facilities, etc., are always previously authorized and subsequently signed in accordance with the powers of attorney conferred;
- the internal manager for the implementation of the transaction verifies that the declarations and documentation presented are complete and represent the actual economic, asset and financial situation of the Company;
- the financial resources actually obtained are destined exclusively for the initiatives and the achievement of the purposes for which they were requested;

For operations concerning the **management of inspections by public entities (eg Revenue Agency, Ministry of Labor, Customs)**, the protocols provide that:

- all acts, requests and formal communications that have the PA as a counterpart (eg with regard to customs matters such as duties, controls, etc.) are handled only by those who have the appropriate powers;
- the internal manager for the management of inspections by the Public Administration identifies the most appropriate tools to ensure that the reports held by the Department / Office with the PA are always transparent, documented and verifiable;
- at least two company representatives take part in the audits and verifications, and they who will also be required to accompany the inspectors at the company premises / sites;



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For the operations concerning the **selection and recruitment of personnel, also by means of the use of temporary employment agencies**, the protocols provide that:

- the request for employment is authorized by the responsible person according to internal procedures;
- recruitment is authorized by appropriate professional levels;
- the minimum necessary requisites (profile) are identified to cover the role and the relative level of remuneration in compliance with the provisions of the National Collective Labor Contracts (where applicable) and in line with the reference remuneration tables;
- pre-employment checks are carried out aimed at preventing the occurrence of prejudicial situations capable of exposing the Company to the risk of commission of predicate offenses in terms of corporate administrative responsibility (eg existence of pending criminal proceedings / charges, conflict of interest, lack of possession, in case of citizens of non-EU countries, valid residence permit);
- for each profile sought, it is guaranteed that, except for reasons of objective impossibility due to the particularity of the profile itself, at least three candidates are examined;
- candidates must undergo an assessment interview in which the ethical behavioral attitudes of the same are also considered;
- the evaluations of the candidates are formalized in appropriate documentation;
- the consistency of the applications with the defined profile is verified along the various screening stages.

For the operations concerning the **development and evaluation of the personnel** the protocols provide that:

- the incentives have been paid of and allocated proportionally to the degree of achievement of the objectives and the outcome of the evaluations;
- the assignment of a "company benefit" (eg company car) is motivated, due to the role and task of the beneficiary personnel;
- the granted company benefits and perks are identified;
- the procedures for requesting and authorizing company benefits, and perks are established;
- the request for recognition of an incentive / assignment of company benefits (eg car) is duly authorized by the competent Department;
- an updated inventory of assets assigned to the assignees is maintained;





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- the procedures for returning goods in the event of resignation / dismissal are established;
- there are cases of revocation of the asset assigned for violation of company procedures or regulations during their use;
- the evaluations of the candidates are formalized in special documentation which is guaranteed to be filed by the competent Department.

For the operations concerning the **management of financial transactions and the management of the small cash desk (office / construction site)** the protocols provide that:

- limits are established for the autonomous use of financial resources, by defining quantitative expenditure thresholds, consistent with management skills and organizational responsibilities;
- there is no subjective identity between those who commit the Company to third parties and those who authorize or arrange the payment of sums due on the basis of the commitments undertaken;
- transactions involving the use or use of economic or financial resources have an express motive and are documented and recorded in accordance with the principles of professional correctness and accounting;
- the use of financial resources is motivated by the requesting party, also through the mere indication of the type of expense to which the transaction belongs;
- flows both in and out of cash are forbidden, except for minimum types of expenditure (small cash) expressly authorized by the competent subjects;
- the types of permitted expenses and the related limits for the use of the small box office cash desk, as well as the reporting methods, are defined;
- the Company only uses financial and banking intermediaries subject to regulation of transparency and fairness in accordance with European Union regulations;
- depending on the nature of the service performed, are established in advance quantitative limits on the provision of cash advances, the assignment of credit cards and the reimbursement of expenses incurred by Company personnel;
- the assignment and reinstatement of the business credit cards assigned for the missions, as well as the reintegration of the small cashier / box of the construction site is appropriately authorized in compliance with the powers conferred;



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- every expense incurred (credit card, cash advance, personal advance) is reported by completing a form and providing appropriate supporting documentation of the expenses incurred;
- the periodic reconciliations of the small cash inventories are carried out with the register of cash movements;
- in the case of transactions carried out by checks, the non-transferability clause and / or the name of the beneficiary are applied to bank / postal checks, bank drafts and money orders / exchanges for an amount equal to or greater than € 1,000
- there is a prior identification in the contracts stipulated with the reference IBAN counterparties on which to make / receive payments / collections;
- it is forbidden to receive payments / make payments to / from counterparties against which a contractual position is not open;
- the Company's receipts and payments as well as cash flows are always traceable and documentable.

For the operations concerning the **management of expense reports** and **representation expenses**, the protocols provide that:

- the types and limits of permitted expenses are defined, as well as the methods for supporting and reporting;
- the beneficiary and the purpose of the representation expenses are always indicated;
- all expenses incurred are reported by completing a form and providing appropriate supporting documentation of the expenses incurred;
- It is identified, according to appropriate hierarchical levels, the Manager authorizing ex ante or ex post all expenses to the requesting parties;
- all expenses incurred are managed according to the methods communicated to all personnel, in terms of compliance with the ceilings, the objectives, the forms, the authorization levels requested and the payment of the sums repayable.

For transactions concerning **participation in commercial initiatives (eg sponsorships, events, fairs), the management of gifts and other benefits, the promotion and management of humanitarian and solidarity initiatives (eg donations)**, the protocols provide that:

- maximum value thresholds are defined for commercial, humanitarian and solidarity initiatives, as well as for the management of gifts and other benefits;



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- the operations are, as well as aimed at legal and ethical activities, also authorized, justified and documented;
- it is guaranteed the approval of a contract by adequate authorization levels;
- the operations are aimed at increasing and promoting the image and culture of the Company;
- a report of the commercial, humanitarian and solidarity initiatives, as well as of the gifts and other benefits, is prepared annually by the competent Department / Office;
- for gifts / perks:
  - the types, limits and purposes of the gifts / utilities allowed are defined;
  - specific authorization levels are defined in relation to the provision of gifts or other benefits and any value thresholds;
  - the annotation/recording of gifts and utilities offered / received (accepted or not) and of the Company / person who has received / carried out this offer or provided such tribute / utility is provided.

### **A.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the SB all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols. Furthermore:

- the internal manager in charge of the management of the inspections must inform the Supervisory Board of the beginning and end of the inspection and of any criticality that emerged during its operation;
- in the case of judicial proceedings, the Manager identified for its management must inform the Supervisory Body of the beginning of the procedure, of the results of the various phases of the activity and of its conclusion, as well as of any criticality that may occur;
- the gifts and benefits that do not respect the types, limits and purposes of the gifts / utilities allowed must be communicated to the Supervisory Board.



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### **SPECIAL SECTION B – IT CRIMES AND ILLICIT DATA PROCESSING**

Purpose of this Special Section "B" is to provide an analysis of the risks related to the commission of computer crimes and illegal processing of data, to which are added the cases of "attempted crime" (Article 56 of the Criminal Code) and of competition of persons in the crime (Article 110 of the Criminal Code).

The increase in the use, increasingly frequent, by institutions to information technology and the risks associated with their use, if not used in accordance with the law, has led national governments to initiate international judicial cooperation, also based on the harmonization of national legislation. The awareness of the need for an international fight against cybercrime has been the basis for the elaboration and signing of the Budapest Convention for the fight against cybercrime. The Budapest Convention describes regulatory aspects of substantive criminal law that signatory states must adopt at national level.

The Convention also provides for the punishment of the competition in the crime and the liability (criminal, civil or administrative) of legal persons, when the crimes of cybercrime are committed by a natural person exercising managerial powers in their field. Italy has adapted its regulatory system to the Budapest Convention with the enactment of the Law of 18 March 2008, n. 48 (published in the Official Gazette of the Italian Republic - Ordinary Supplement No. 80 of 4 April 2008) on "Ratification and execution of the Council of Europe Convention on Cybercrime, made in Budapest on 23 November 2001, and rules for the adaptation of internal order ". With the art. 7 of the aforementioned law was introduced in the Legislative Decree 231/2001 art. 24-bis which extends the administrative responsibility of legal entities and corporates to almost all the computer crimes.

In relation to the above, are disciplined - in summary form - the obligations that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities - in compliance with the rules of conduct established in the same Special Part, and in the regulations to which it refers directly or indirectly, in order to prevent the commission of computer crimes and illicit data processing in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, it will be indicated below:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes in relations with the Public Administration.



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### **B.1 COMPUTER CRIMES AND ILLICIT DATA PROCESSING DESCRIBED WITHIN THE ARTICLES 24 BIS OF D.Lgs 231/2001**

On the basis of the analyzes carried out, the following computer crimes are considered applicable to the Company:

- Falsehood in IT documents, pursuant to art. 491-bis of the Criminal Code and constituted by the hypotheses of falsity, material or ideological, committed on public deeds, certificates, authorizations, private writings or private deeds, by a representative of the Public Administration or by an individual, if the same have as object a "computer document having probative effectiveness ", i.e. an IT document with at least a simple electronic signature. "IT document" means the electronic representation of acts, facts or legally relevant data (this crime extends the criminal prosecution of the offenses envisaged in Book II, Title VII, Chapter III of the Criminal Code).
- Unauthorized access to an IT or telematic system, provided for by art. 615-ter of the Criminal Code and constituted by the conduct of those who introduce themselves illegally, ie circumventing any form, even minimal, of barriers to entry into an information or computer system protected by security measures, or is maintained against the will of those who have the right to exclude it.
- Abusive detention and dissemination of access codes to information or telematic systems, pursuant to art. 615-quater c.p. and consists of the conduct of those who abusively procure, reproduce, disseminate, communicate or deliver codes, keywords or other means suitable for access to an IT or electronic system protected by security measures, or in any case provide indications or instructions in this regard, for the purpose of obtaining a profit for oneself or others, or for causing harm to others.
- Dissemination of equipment, devices or computer programs aimed at damaging or interrupting an IT or telematic system, envisaged by art. 615-quinquies, and which sanctions the conduct of those who, in order to unlawfully damage an IT or telecommunications system, or the information, data or programs contained therein or pertinent to it, or to facilitate the interruption or alteration of its operation, procures, produces, reproduces, imports, disseminates, communicates, delivers, or otherwise makes available to other equipment, devices or computer programs.



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- Interception, impediment or unlawful interruption of IT or telematic communications, pursuant to art. 617-quater, and which punishes the conduct of those who fraudulently intercept communications relating to an IT or telematic system or between multiple systems, prevents or interrupts or reveals, by any means of public information, in all or in part, the content of these communications.
- Installation of equipment designed to intercept, prevent or interrupt computer or electronic communications, pursuant to art. 617-quinquies, and which sanctions the conduct of those who, outside the cases permitted by law, install equipment designed to intercept, prevent or interrupt communications relating to an IT or telematic system, or between multiple systems.
- Damage to information, data and computer programs, pursuant to art. 635-bis of the Criminal Code. and constituted by the conduct of those who destroy, deteriorate, delete, alter or suppress information, data or computer programs of others, unless the fact constitutes a more serious offense.
- Damage to information, data and computer programs used by the State or by another public body, or in any case of public utility, provided for by art. 635-ter of the Criminal Code and constituted by the conduct of those who commit a deed aimed at destroying, deteriorating, deleting, altering or suppressing information, data or computer programs used by the State or other public body or relevant to them, or in any case of public utility, unless the fact constitutes more serious crime.
- Damage to IT or telematic systems, pursuant to art. 635-quater c.p. and consists of the conduct of those who, through the conduct referred to in 635-bis, or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, unserviceable computer systems or other telecommunications systems or severely hinders its operation unless the fact constitutes a more serious offense.
- Damage to IT or telematic systems of public utility, provided for by art. 635-quinquies of the Criminal Code and constituted by the conduct described in the previous article 635-quater, if it is aimed at destroying, damaging, rendering, in whole or in part, unusable computer or telecommunications systems of public utility or to seriously impede their operation.



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### B.2 SENSITIVE ACTIVITIES IDENTIFIED IN IT CRIMES AND ILLEGAL DATA PROCESSING

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in which "potentially" some of the computer crimes are envisaged by art. 24-bis of the Decree:

- General planning of the measures to be taken regarding the security of the IT and telematic system, classification and processing of data and information;
- Management of asset inventory activities (hardware and software);
- Management and protection of the workstation;
- Management and protection of software (including public entities), contents, networks, communications;
- Management of aspects related to physical and environmental safety (includes equipment safety, wiring, network devices, information, etc.);
- Management of the acquisition and development of equipment, devices (including detection devices) or computer programs and of installation, maintenance, connection or other services relating to hardware, software and networks related to technical components connected with the system;
- Monitoring / periodic verification of the IT system in terms of security;
- Management of incidents and IT security problems;
- Management of access to the IT system of internal and external users, management of user profiles and authentication process.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the computer crimes.

### B.3 GENERAL PRINCIPLES OF CONDUCT

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:



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- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

On the basis of international reference standards, an IT security system is defined as the set of technical and organizational measures aimed at ensuring the protection of integrity, availability, confidentiality of automated information and the resources used to acquire, memorize, process and communicate this information.

According to this approach, the fundamental objectives of the IT security that APS sets itself are the following:

- **Integrity:** through the adoption of adequate countermeasures that prevent random or deliberate modifications of the data, the goal of integrity is achieved through the communication of complete company data and that represent truthfully, without interpretations, the contents to which it refers;
- **Confidentiality:** ensure that only authorized and authorized users can have access to company data;
- **Availability:** ensure the availability of company data taking into account the need for continuity of business processes and compliance with standards (law and otherwise) that require historical preservation or certain levels of service.

In particular, this Special Section lists the following rules of conduct, providing for the prohibition, with reference to the subjects indicated above, to:

- alter IT documents, public or private, having evidential value;
- illegally access the IT or telecommunications system of public or private subjects;
- illegally accessing your own IT or telematic system in order to alter and / or delete data and / or information;
- illegally holding and using codes, keywords or other means suitable for access to an IT or telecommunications system of competitors, public or private, in order to acquire confidential information;
- illegally holding and using codes, keywords or other means suitable for access to your own IT or electronic system in order to acquire confidential information;





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- carry out fraudulent activities of interception, prevention or interruption of communications relating to an IT or telecommunications system of public or private subjects, in order to acquire confidential information;
- install equipment for the interception, prevention or interruption of communications of public or private subjects;
- carry out activities of modification and / or cancellation of data, information or programs of private subjects or public entities or in any case of public utility;
- carry out activities that damage information, data and computer or other computer software;
- destroy, damage, make usable computer or telematic systems of public utility unusable;
- use, exploit, disseminate or reproduce unduly for any reason, in any form, for profit or for personal purposes intellectual property of any nature covered by copyright.

Therefore, the subjects indicated above must observe the following principles of behavior:

- strict observance of all laws and regulations, including internal ones, governing the company's activities with particular reference to the activities that involve the use of IT tools and technologies and / or telematics for the performance of normal work activities;
- use of company IT resources exclusively by persons authorized for this purpose and for office reasons or in any case for the sole purposes identified by the Company;
- correct use of confidential information and company data both during transmission and during filing / storage to ensure that they are not known / processed and / or modified by unauthorized parties;
- establishment and maintenance of any relationship with third parties in all activities carried out by the Company on the basis of criteria of correctness and transparency that guarantee the smooth progress and impartiality of the performance of the same;
- compliance with any other specific requirement regarding access to systems and protection of the Company's data and application assets.



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### B.4 SPECIFIC PREVENTIVE PROTOCOLS

For the operations concerning the **general planning of the measures to be taken regarding the security of the IT and telematic system, classification and processing of data and information**, the protocols provide that:

- an authorization matrix - applications / profiles / applicant - has been prepared, aligned with the organizational roles in place and consistent with the principles of segregation of the principles of segregation of roles;
- the objectives, guidelines and regulatory instruments relating to IT and telematic security are defined;
- the roles and responsibilities of the parties involved are identified, also with reference to the processing of data and information, as well as external IT professionals;
- the modalities of updating of the guidelines and regulatory instruments relating to IT and telematic security are defined, also following significant changes;
- in case of assignment of activities to external professionals, specific contractual clauses relating to IT and telematic security are defined;
- a methodology for the analysis and risk assessment is defined;
- principles of classification of data and information (confidentiality, authenticity and integrity) are defined.

For the operations concerning the **management of inventory activities (hardware and software)**, the protocols provide that:

- the criteria and procedures for the management of the hardware and software systems that provide for the compilation and maintenance of an updated inventory at the Company are defined;
- the inventory of the company assets used for the purpose of the operations of the IT and telematic system (including any assigned capital goods) is ensured, as well as the adoption of legal compliance policies (copyright), where applicable;
- the use of software is formally authorized and certified;
- periodic checks are carried out on the installed software and on the mass memories of the systems in use in order to check for the presence of prohibited and / or potentially harmful software.



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For operations concerning the **management and protection of the workstation**; the **management of the access system to the information system of internal and external users**, **management of user profiles and the authentication process**, the protocols provide that:

- the roles and responsibilities of internal and external users and the related obligations in the use of the IT system and of IT and telematic resources are defined, also with reference to access to telematic resources held by third party bodies whose management of the security falls on the third party itself;
- are formally defined the authentication requirements for systems for accessing data and for assigning remote access to them by third parties, such as consultants and suppliers;
- identification codes (user-id) for access to applications and to the network are individual and univocal;
- the criteria and methods (eg minimum length, complexity rules, expiry) are defined for the creation of passwords for network access, applications, company information assets and critical or sensitive systems;
- correct password management is defined by guidelines, communicated to all users;
- the accesses made by users, in any way, to data, systems and the network are subject to periodic checks;
- the applications keep track of changes to data made by users;
- the criteria and methods for assigning, modifying and deleting user profiles are defined;
- periodic checks of user profiles are performed in order to verify that they are consistent with the responsibilities assigned and with the principles of segregation of roles and with the company organization.

For operations concerning the **management and protection of software (including public entities)**, **content, networks, communications**, the protocols provide that:

- there are formally defined the authentication requirements for systems for accessing data and for assigning remote access to data by third parties (eg consultants and suppliers);
- identification codes (user-id) for access to applications and to the network are individual and univocal;



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- cryptographic checks for the protection of information are used and the management of cryptographic keys is regulated in order to avoid inappropriate use of the digital signature;
- measures to guarantee and monitor the availability of information processors are defined;
- security measures are adopted to allow:
  - the recording of activities performed on applications, systems and networks that have a direct impact on the security of IT and telematic resources;
  - registration of activities carried out by users outside the company network (e.g. http traffic);
  - the protection of registered information (log) against unauthorized access;
- as far as concerning the security purposes, a periodic check / event is carried out of the logs that record the events, the activities of the users and the exceptions;
- there is a control of changes made to computers and systems so that security levels are not altered;
- an automatic back-up of information is scheduled daily and periodically in centralized shared areas;
- the processes of management of storage devices (eg USB, CD, Storage network) are regulated by operating procedures suitable to provide the principles for the regulation of the use and proper care of such tools.

For the operations concerning the **management of aspects related to physical and environmental safety (including equipment safety, wiring, network devices, information, etc.)**, the protocols provide that:

- procedures are defined, implemented and communicated to the parties involved, which establish the need for physical credentials to access to places where information systems and IT infrastructures reside, such as, by way of example, access codes, badges, and traceability;
- the roles and responsibilities of internal and external users and the related obligations in the use of the IT system and of IT and telematic resources are defined, also with reference to access to telematic resources held by third party bodies whose management of the security falls on the third party itself;



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- controls are adopted to prevent unauthorized access, damage and interference to the premises and to the assets contained therein by securing the areas and equipment with particular attention to the premises dedicated to directly managed data processing centers;
- the security measures adopted, the supervisory methods and the relative frequency, the responsibility, the reporting process of violations / break-ins of the technical rooms or security measures, the countermeasures to be activated are defined.

For operations concerning the **management of equipment acquisition and development activities, devices (including detection devices) or IT programs and installation, maintenance, connection or other services relating to hardware, software and networks and related technical components associated with the system**, the protocols provide that:

- the safety and technical compliance requirements (where applicable) are identified during the acquisition, development, supply and maintenance of the IT system (including hardware, software and related technical components);
- the criteria and modalities for *change management* (intended as updating or implementation of new technological services) are defined.

For operations concerning the **periodic monitoring / verification of the IT system in terms of security; the management of incidents and IT security problems**, the protocols provide that:

- periodic monitoring / verification activities of the effectiveness and operability of the company's IT security management system is carried out both in the application field and in the infrastructural field, adopting the verification measures which are more suitable with the various technological categories;
- a report of the incidents with an indication of the causes, and any deadline for the resolution of the problem, is prepared.

### **B.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the SB all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols.



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### **SPECIAL SECTION C – CRIMES OF CRIMINAL ORGANISATION, ALSO TRANSNATIONAL**

The purpose of this Special Section "C" is to provide an analysis of the risks related to the commission of organized crime, including transnational crimes, to which are added the cases of "attempted crime" (Article 56 of the Criminal Code) and the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of organized crime even trans-national crime, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes in relations with the Public Administration

#### **C.1 CRIMES OF CRIMINAL ORGANISATION, ALSO TRANSNATIONAL DESCRIBED WITHIN THE ARTICLES 24 AND 25 OF D.LGS N.231/2001 AND THE LAW DATED MARCH 006, N. 146, ART. 10**

On the basis of the analyzes carried out, the following criminal organization offenses are considered applicable to the Company:

- Criminal association, foreseen by the art. 416 of the Criminal Code and which punishes those who promote or constitute or organize an association of three or more persons for the purpose of committing multiple crimes, as well as those who participate in it.
- Mafia-like association, also foreign, provided for by art. 416-bis of the Criminal Code and that punishes anyone who is part of a mafia-type association made up of three or more people. The association is defined "mafia type" when those who are part of it make use of the intimidation force of the association bond and the condition of subjection and silence that results from committing crimes, to acquire in a direct or indirect way the management or in any case the control economic activities,



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concessions, authorizations, public procurement and services or to make unfair profits or advantages for themselves or for others, or in order to prevent or hinder the free exercise of the vote or to obtain votes for themselves or others on the occasion of of electoral consultations. The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in place of deposit. The provisions of this article also apply to the Camorra and to the other associations, however locally known, also foreign, which using the intimidating force of the association bond pursue aims corresponding to those of the mafia-type associations.

- Offences of illegal manufacture, introduction into the State, sale, novation, possession and transportation in a public place or available to the public of weapons of war or war type or parts thereof, explosives, clandestine weapons and more common weapons from shot, referred to in Article 407, paragraph 2, lett. a), n. 5, c.p.p.
- Offences committed using the conditions set out in Article 416-bis of the Italian Criminal Code, or in order to facilitate the activities of the associations provided for in the same article.
- Personal encouragement, provided for by art. 378 of the criminal code, and constituted by the conduct of anyone, after the commission of a crime for which the law establishes the death penalty or life imprisonment or imprisonment, and out of the cases of competition in the same, helps someone to circumvent the investigations of the authority, or to escape its research.

### **C.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES OF CRIMINAL ORGANISATION, ALSO TRANSNATIONAL**

Considering that the association crimes could be abstractly committed by both Top Managers and Subordinated Persons of the Company in agreement with subjects attributable to criminal associations or in any case carrying out illicit activities, the Company has identified a series of sensitive activities in which, potentially such crimes could be committed as defined and provided for by art. 24-ter of the Decree and the transnational crimes envisaged by art. 10, Law 146/2006:

- Management of financial transactions;
- Management of the small cash desk (office / construction site);
- Management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;



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- Credit management;
- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Personnel development and evaluation;
- Authorization/assignment of travels for employees or partners;
- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts;
- Representation expenses;
- Management of expense reports;
- Participation in commercial initiatives (eg sponsorships, events, fairs);
- Management of gifts and other utilities;
- Promotion and management of humanitarian and solidarity initiatives (eg donations);
- Management of servers, websites, social networks and news dissemination in / out;
- Selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Selection of credit institutions for the opening of new bank accounts / obtaining loans;
- Opening and closing of bank accounts and related management;
- Lease of buildings.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes of organized crime and transnational crimes.

### **C.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

Consequently, the present Special Section involves the prohibition of the aforementioned subjects to:

- commit or adopt a conduct related to the criminal association, such as:





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- participation, regardless of the role played, with mafia, camorra, or in any case illicit associations;
- obtaining a dominant position in a given territory following the collusion with a mafia-type association by gaining resources, services or benefits through the activity of the entrepreneur;
- the promotion, constitution, management, organization or financing of an association established for the purpose of cultivating, producing, manufacturing, extracting, refining, selling, offering or offering for sale, transferring, distributing, trading, transporting, procuring to others, sending, pass or send in transit or deliver narcotic or psychotropic substances;
- crimes if committed using the conditions established by art. 416-bis of the Criminal Code to facilitate the activity of the associations provided for by the same article (Law 203/91);
- kidnapping for the purpose of extortion (Article 630 of the of the Criminal Code).

The present Special Part also implies the obligation for all employees involved in the execution of activities, to comply with applicable laws and regulations, as well as internal regulations.

### C.4 SPECIFIC PREVENTIVE PROTOCOLS

For operations concerning the **selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the specific prevention protocols provide that:

- in the selection of the counterparties, the obligations required by the anti-mafia legislation are always carried out, if applicable.

For transactions concerning the **identification of commercial / financial partners, negotiation, stipulation and management of the relative contracts**, the provisions of the previous paragraph A.4 apply with reference to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- in the selection of the counterparties, the obligations required by the anti-mafia legislation are always carried out, if applicable.



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For operations concerning the **management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, specific prevention protocols provide that:

- it is always formally appointed a person responsible for the execution of the contract with indication of the tasks, powers and responsibilities attributed to him/her;
- it is envisaged the formal acceptance by the person in charge of the performance of the contract, the role and the tasks assigned;
- for invoices received by the Company for the purchase of goods and services, the actual correspondence of the same is verified - with reference both to the existence of the transaction and to the amount of the same as indicated on the invoice - to contracts, to orders of purchase or the order confirmations actually in place within the Company;
- payments are not carried out in an amount that is not congruent with respect to the nature and value of the goods or services supplied, or not in accordance with the contractual conditions;
- all documentation relating to the certification of the execution of the contract and the checks regarding the progress of the work, shall be both managed and signed by the competent subjects;
- all payments to suppliers and / or contractors and / or subcontractors are carried out only after a preliminary validation by the person in charge of contract execution and in charge of the Department / Office involved in the purchase / procurement / subcontracting (if different) and following a predefined internal authorization process that also takes into account the expiry of the payment;
- the use or use of economic or financial resources always has an express motive and is documented and recorded in accordance with the principles of professional correctness and accounting;
- the invoices received by the Company relating to the purchase of goods / services / professional services are recorded only against adequate evidence of the actual receipt of the goods or the successful provision of the service;
- exclusively the subjects previously identified and authorized by the Company may enter into relations with the counterparty for the certification of the works, the verification of the correct execution of the contract and the verifications concerning the progress of the works;



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- the Internal Responsible for the implementation of the company activities verifies the completeness and truthfulness of the documents, declarations and information certifying the performance of the contract;
- the Internal Responsible for the implementation of the company activities identifies the most appropriate tools to ensure that the reports kept by the Department / Office are always transparent, documented and verifiable;
- the non-conformities are notified to the counterparty in order to activate improvement plans, define actions on the status of qualification;
- contracts that regulate relations with the counterparty provide for specific clauses that indicate clear responsibilities regarding the failure to comply with any contractual obligations deriving from the acceptance of the fundamental principles of the Code of Ethics and the Model;
- the completeness and accuracy of the invoices with respect to the content of the contract is verified.

For operations concerning the **selection and recruitment of personnel also through the use of temporary employment agencies; the development and assessment of personnel** applies the provisions of the previous paragraph A.4 with reference to the corresponding sensitive activities.

For transactions concerning the **management of financial transactions and the management of the small cash desk** (head office / site), the provisions of paragraphs A.4 and H.4 apply with reference to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- all payments to suppliers and / or contractors and / or subcontractors are carried out only after a preliminary validation by the person in charge of contract execution and in charge of the Department / Office involved in the purchase / procurement / subcontracting (if different) and following a predefined internal authorization process that also takes into account the expiry of the payment;
- the use or use of economic or financial resources always has an express motive and is documented and recorded in accordance with the principles of professional correctness and accounting;



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- anomaly indicators are identified, so that it will be possible to detect any "risk" or "suspicious" transactions with the counterparty on the basis of the economic-equity profile of the transaction (eg transactions not usual by type, frequency, timing, amount).

For transactions concerning the **authorization/assignment of travel for employees or partners, the management of expense reports, entertainment expenses, the management of gifts and other benefits**, the provisions of paragraph A.4 above apply to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- anomaly indicators are identified that allow the detection of any "risk" or "suspicious" transactions with the counterparty on the basis of the economic-equity profile of the transaction (eg transactions not usual by type, frequency, timing, amount, dislocation geographical)

For the operations concerning the **management of servers, websites, social networks and news dissemination in / out** the protocols provide that:

- the roles and responsibilities of internal and external users and the related obligations in the use of the IT system and of IT and telematic resources are defined, also with reference to access to telematic resources held by third party bodies whose management of the security falls on the third party itself;
- It is formally defined the authentication requirements for systems allowing the accessing data and for assigning remote access to them by third parties, such as consultants and suppliers;
- identification codes (user-id) for access to applications and to the network are individual and univocal;
- Critt cryptographic checks for the protection of information are used and the management of cryptographic keys is regulated in order to avoid inappropriate use of the digital signature;
- appropriate protection tools are laid down to guarantee security in the exchange of critical information for the company business and also confidential with third parties;
- measures to guarantee and monitor the availability of information processors are defined;
- security measures are adopted to allow:



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- the recording of activities performed on applications, systems and networks that have a direct impact on the security of IT and telematic resources;
- registration of activities carried out by users outside the company network (eg http traffic);
- the protection of registered information (log) against unauthorized access;
- a periodic check / event is carried out of the logs that, for security purposes, record the events, the activities of the users and the exceptions.

For transactions concerning **participation in commercial initiatives (eg sponsorships, events, fairs), the promotion and management of humanitarian and solidarity initiatives (eg donations)**, the provisions of paragraph A.4 above apply. Furthermore, specific prevention protocols provide that:

- the relationship is governed by a contract or written order, in which the object, the price of the good or the service, or the criteria for determining it, are clearly established;
- prior checks are carried out to verify the identity, integrity, the registered office and legal status of the counterparty of the transaction and, for individuals are acquired the judicial register or a related self-certification and, if applicable, the information required by the anti-mafia legislation;
- contracts governing relations with the third party provide for specific clauses that indicate clear responsibilities regarding the failure to comply with any contractual obligations deriving from the acceptance of the fundamental principles of the Code of Ethics and the Model.

For transactions **concerning credit management**, the protocols provide that:

- suitable procedures are established (eg verbal reminder, written reminder) by means of to implement the credit recovery procedure;
- the subjects authorized to agree on a possible repayment plan are identified;
- methods for managing collections and the monitoring of the overdue and the criteria and procedures for the write-off and write-down of receivables are defined.

For transactions concerning **the opening and closing of bank accounts and their management**, the specific prevention protocols provide that:

- is always formally appointed a person responsible for the execution of the contract with indication of the tasks, powers and responsibilities attributed to him;



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- the formal acceptance by the person in charge of the performance of the contract, the role and the tasks assigned is envisaged;
- the opening / closing of bank accounts is carried out only by personnel with suitable powers;
- transactions on bank accounts are carried out only by personnel with appropriate powers and within the limits of the same;
- the operating methods for opening, moving and closing current accounts with banks and financial institutions, as well as periodic reconciliations of current accounts, are defined.

For operations concerning **the lease of properties**, specific prevention protocols provide that:

- it is always identified, within the lease contract, a person in charge of the execution of the contract, with the necessary powers to represent the Company;
- the methods for defining prices, conditions and payment times are defined;
- the contracts signed are signed by subjects with appropriate powers.

### **C.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols.



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### **SPECIAL PART D – CORPORATE CRIMES (ART. 25-TER, D.LGS N. 231/2001)**

The purpose of this Special Section "D" is to provide an analysis of the risks relating to the commission of corporate offenses referred to in Article 25-ter of Legislative Decree 231/2001, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of Corporate crimes, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing Corporate Crimes

#### **D.1 CORPORATE CRIMES STATED IN ART. 25-TER OF D.LGS. N.231/2001**

On the basis of the analyzes carried out, the following corporate crimes are considered applicable to the Company:

- False corporate communications, provided for by art. 2621 of the Civil Code and constituted by the conduct of directors, general managers, executives in charge of drafting corporate accounting documents, statutory auditors and liquidators who, in order to obtain for themselves or others an unjust profit, in financial statements, in relations or in other direct communications to shareholders or to the public, provided for by law, knowingly expose relevant material facts that do not correspond to the truth or omit relevant material facts whose communication is imposed by law on the economic, asset or financial situation of the Company or of the group to which the same belongs, in a way that is concretely suitable for inducing others in error;



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- False social communications of a minor nature, provided for by art. 2621-bis of the Civil Code and constituted by the conduct of those who commit the facts provided for by art. 2621 of the Civil Code to a small extent, taking into account the nature and size of the Company and the manner or effects of the conduct;
- Control impediment provided for by art. 2625 of the Civil Code and constituted by the conduct of the directors who, by concealing documents or other suitable devices, prevent or in any case hinder the carrying out of the control activities legally attributed to the shareholders or to other corporate bodies.
- Undue return of contributions, pursuant to art. 2626 of the Civil Code and constituted by the conduct of the directors who, outside the cases of legitimate reduction of the share capital, return, even simulatively, the contributions to the shareholders or release them from the obligation to execute them.
- Illegal distribution of profits and reserves, pursuant to art. 2627 of the Civil Code and constituted by the conduct of directors who distribute profits or advances on profits not effectively earned or allocated by law to reserves, or which divide reserves, even if not constituted by profits, which can not by law be distributed.
- Illegal transactions on shares or shares in the company or of the controlling company, pursuant to art. 2628 of the Civil Code and constituted by the conduct of the directors who, outside the cases permitted by law, buy or subscribe to shares or quotas, causing an injury to the integrity of the share capital or reserves not distributable by law; or by the directors who, outside the cases permitted by law, buy or subscribe shares or quotas issued by the parent company, causing an injury to the share capital or reserves that can not be distributed by law.
- Transactions prejudicial to creditors, provided for by art. 2629 of the Civil Code and constituted by the conduct of the directors who, in violation of the provisions of law to protect creditors, make reductions in the share capital or mergers with other companies or demergers, causing damage to creditors.
- Fictitious formation of capital, provided for by art. 2632 of the Civil Code and constituted by the conduct of the directors and the transferring shareholders who, even in part, form or fictitiously increase the share capital by allocating shares or quotas in a total amount higher than the amount of the share capital, mutual subscription of shares or quotas, significant overvaluation of contributions of assets in goods or receivables, or of assets of the Company in the case of transformation.





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- Undue distribution of company assets by liquidators, pursuant to Article 2633 of the Civil Code. It consists of the conduct of the liquidators who, by distributing the social assets among the shareholders before the payment of the social creditors or the provision of the sums necessary to satisfy them, cause damage to the creditors.
- Corruption between private parties, as foreseen by art. 2635, paragraph 3 of the Civil Code and constituted by the conduct of the person who gives or promises money or other benefits to directors, general managers, managers in charge of preparing the corporate accounting documents, statutory auditors and liquidators, as well as to those subject to the management or supervision of said subjects, in order to execute or omit acts in violation of the obligations inherent in their office or fidelity obligations, causing damage to the Company.
- Incitement to corruption among private individuals, provided for by art. 2635-bis of the Civil Code and made up of anyone who offers or promises money or other benefits not due to directors, general managers, executives in charge of drafting corporate accounting documents, statutory auditors and liquidators, of companies or private bodies, as well as to those who hold a work activity with the exercise of managerial functions, in order to perform or omit an act in violation of the obligations inherent in his office or fidelity obligations, subject to the sentence set forth in the first paragraph of Article 2635, if the offer or promise is not accepted, reduced by one third. The penalty referred to in the first paragraph applies to directors, general managers, managers in charge of preparing the corporate accounting documents, statutory auditors and liquidators, of companies or private bodies, as well as those who work in them with the exercise of managerial functions, which solicit for themselves or others, even through a third party, a promise or donation of money or other benefits, to perform or to omit an act in violation of the obligations inherent to their office or fidelity obligations, should the solicitation not be accepted.
- Interest of the directors is provided for in art. 2391 of the Civil Code and provides for the detrimental conduct implemented by the administrator who does not give notice to the other directors or the board of statutory auditors of any interest that, on its own account or third parties, has in a given company transaction, specifying the nature, terms, origin and scope.
- Illegal influence on the assembly (Article 2636 of the civil code) and constituted by anyone who, with simulated or fraudulent acts, determines the majority in the assembly, in order to procure to himself or others an unjust profit;



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- Addition, provided for by art. 2637 of the Civil Code and consists of the conduct of anyone who disseminates false information, or puts in place simulated transactions or other artifices concretely suitable to cause a significant alteration of the price of unlisted financial instruments or for which a request for admission to trading in a regulated market has not been submitted, that is to significantly affect the reliance that the public has on the financial stability of banks or banking groups;
- Obstacle to the exercise of the functions of public supervisory authorities, provided for by art. 2638 of the Civil Code and consisting of the conduct of directors, general managers, executives in charge of preparing the corporate accounting documents, statutory auditors and liquidators of companies or bodies and of other subjects submitted by law to the public supervisory authorities, or obliged to comply with their obligations being in communications to the aforementioned authorities envisaged under the law, in order to hinder the exercise of the supervisory functions, expose material facts that do not correspond to the truth, even if assessed, on the economic, asset or financial situation of those subject to supervision; for the same purpose, they conceal with other fraudulent means, wholly or in part facts that should have communicated, concerning the situation, even if the information concerns assets owned or administered by the Company on behalf of third parties; or the fact committed by the directors, general managers, statutory auditors and liquidators of companies, or entities and other subjects, subject to the law by the public supervisory authorities or obliged to them, who, in any form, even omitting communications due to the aforementioned authorities consciously hinder their functions.

### **D.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CORPORATE CRIMES**

Through a control and risk self-assessment activity, the Company has identified the sensitive and instrumental activities listed below, within which, potentially, some of the corporate offenses envisaged by art. 25-ter of the Decree can be undertaken:

- Preparation of financial statements, reports and other corporate communications required by law, addressed to shareholders or the public;
- Operations on capital and allocation of profits;
- Management of relationships with the Board of Statutory Auditors, Independent Auditors and shareholders (including drafting, keeping and keeping the documents on which they may exercise control);



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- Activities for the preparation of meetings, meetings and minutes of the meetings;
- Prequalification of the Company for inclusion in the vendor list;
- Preparation of technical / commercial offers aimed to participating in competitive procedures with public, private and partner entities, as well as related contracts;
- Management of financial transactions;
- Management of the small cash desk (office / construction site);
- Management of inspections by private individuals;
- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Personnel development and evaluation;
- Authorisation/assignment of travel for employees or partners;
- Selection of credit institutions for the opening of new bank accounts / obtaining loans;
- Management of expense reports;
- Management of judicial and extrajudicial disputes;
- Representation expenses;
- Participation in commercial initiatives (e.g. sponsorships, events, fairs);
- Management of gifts and other utilities;
- Promotion and management of humanitarian and solidarity initiatives (e.g. donations);
- Credit management;
- Selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts;
- Management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Lease of buildings.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the Corporate Crimes.



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### D.3 GENERAL PRINCIPLES OF CONDUCT

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Part entails, consequently, the obligation on the subjects indicated above to scrupulously respect all the laws in force and in particular to:

- behave in a correct, transparent and collaborative manner in all activities aimed at the preparation of financial statements and other corporate communications, in order to provide shareholders and third parties with truthful and correct information on the economic, equity and financial situation of the company;
- comply with all laws and regulations, including internal ones, that regulate the company's activities with particular reference to the management of the activities of the Companies, to relations between the Corporate Bodies and to relations between the Company and outside the Company;
- strictly observe all the rules imposed by law to protect the integrity and effectiveness of the share capital, in order not to damage the guarantees of creditors and third parties in general;
- establish and maintain relations with third parties in all activities carried out by the Company on the basis of criteria of fairness and transparency that guarantee the smooth progress and impartiality of the activities performed by the Company;
- ensure the smooth functioning of the Company and the Corporate Bodies, guaranteeing and facilitating all forms of internal control over the corporate management required by law and the free and proper formation of the shareholders' will;
- avoid carrying out simulated transactions or spread false information about the Company;
- spread false information suitable for causing an alteration in the prices of financial instruments;



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- carry out simulated transactions or other devices capable of causing an alteration in the price of financial instruments.

Within the aforementioned behavior, it is forbidden, in particular, to:

- represent or transmit for processing and representation in financial statements or other corporate communications, false data, incomplete or, in any case, not in accordance with the situation, on the economic, equity and financial situation of the company;
- represent or transmit for the processing and representation in the separate accounting of false data, incomplete or in any case not in keeping with reality;
- returning contributions to shareholders or freeing them from the obligation to execute them, apart from cases of legitimate reduction of the share capital;
- distribute profits or advances on profits not effectively earned or allocated by law to reserves;
- purchase or subscribe to treasury shares outside the cases provided for by law, with a violation of the integrity of the share capital;
- carry out reductions in the share capital, mergers or demergers, in violation of the provisions of law to protect creditors, causing them damage;
- proceed with the formation or fictitious increase of the share capital, attributing shares for a value lower than their nominal value;
- carry out behaviors that materially prevent, through the concealment of documents or the use of other fraudulent means, the performance of control activities by the shareholders and the Board of Statutory Auditors;
- unlawfully determining or influencing the assumption of Shareholders 'Meetings, placing to this end in place simulated or fraudulent acts that aim to artificially alter the normal and correct procedure for the formation of the shareholders' will;
- publish or divulge false information, or carry out simulated transactions or other behavior of a fraudulent or deceptive nature, concerning the economic, financial and equity situation of the Company;
- display in the aforementioned communications and transmissions facts that do not correspond to the truth, or conceal relevant facts relating to the economic, equity or financial conditions of the Company;
- spread, contribute to the dissemination, in any way, false information, news or data or carry out fraudulent or otherwise misleading transactions in a way that is only potentially capable of causing an alteration in the price of financial instruments;



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- observe the rules governing the formation of the price of the financial instruments, strictly avoiding the adoption of suitable conduct to cause a significant alteration, taking into account the actual market situation;
- not to offer, promise, or accept gifts, acts of courtesy, such as gifts or hospitality, or other benefits, which exceed normal business practices or courtesy and are such as to compromise the integrity and / or reputation of the Company, as well as to be interpreted by an impartial observer as being aimed at creating an obligation of gratitude or gaining improper benefits;
- maintaining relations with third parties on the basis of criteria of correctness and transparency that ensure the correct progress and impartiality of the performance of the activities carried out by the Company,
- not to violate the principles and rules set forth in the Code of Ethics;
- not undertake, during a business negotiation with a private entity, the following activities:
  - examine or propose employment and / or commercial opportunities that can benefit employees or private individuals;
- solicit or obtain confidential information that may compromise the integrity or reputation of both parties.

### D.4 SPECIFIC PREVENTIVE PROTOCOLS

For the activities concerning the **preparation of the financial statements, reports and other corporate communications required by law, directed to the shareholders or to the public and the operations on capital and allocation of profit**, the protocols provide that:

- an accounting manual or alternatively the accounting procedures, constantly updated, should be adopted, clearly indicating the data and news that each Department / Office must provide, the accounting criteria for data processing and the timing for their transmission to the competent Department / Office, as well as the criteria and methods for consolidating financial statement data;
- rules of conduct are defined, addressed to directors, general managers and liquidators, who require the utmost correctness in drafting the other communications imposed or otherwise provided for by the law and addressed to shareholders or the public. These rules must provide that clear, precise, truthful and complete information is included in the communications;



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- all transactions for recording the business activities are carried out correctly and in compliance with the principles of truthfulness and completeness;
- if useful for information comprehension, the Department / Office Managers indicate the original documents or sources from which the information transmitted is processed and, where possible, attach a copy of it;
- the collection, transmission and aggregation of accounting information aimed at the preparation of corporate communications takes place exclusively through methods that can guarantee the traceability of the individual steps in the data formation process and the identification of the parties who enter data into the system;
- the access profiles to the accounting system are identified by the ICT Office in order to guarantee the separation of functions and the consistency of the authorization levels;
- any changes to the balance sheet items or the accounting criteria of the same are properly authorized;
- one or more meetings are held between the Independent Auditors and the Board of Statutory Auditors, prior to the meeting of the Board of Directors for the approval of the financial statements, which have as their object the assessment of any critical issues arising in the performance of the auditing activities;
- the drafts of the financial statements and other accounting documents are made available to the directors in good time before the meeting of the Board of Directors called to resolve on the approval of the financial statements;
- roles and responsibilities are identified, with regard to keeping, filing and updating the budget file.

For transactions concerning the **management of relationships with the Board of Statutory Auditors, Independent Auditors and Shareholders (including drafting, keeping and keeping the documents on which they may exercise control)**, the protocols provide that:

- requests and transmissions of data and information, as well as any information, communication or evaluation expressed by the Members and the Board of Statutory Auditors, are documented and filed;



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- all documents relating to transactions on the agenda of the meetings of the Shareholders' Meeting or of the Board of Directors or, in any case, relating to transactions on which the Board of Statutory Auditors must express an opinion, be communicated and made available in reasonable advance with respect to the date of the meeting;
- the Board of Statutory Auditors and Shareholders are guaranteed access to the company accounts and to other matters required for a correct performance of the assignment;

For the operations concerning the **preparation of assembly meetings, meetings and minutes of the meetings**, the protocols provide that:

- there is a structured authorization flow concerning the preparation of projects, prospectuses and documentation to be submitted to the approval of the Shareholders' Meeting;
- the roles and responsibilities of the subjects involved in the transcription, publication and filing of the minutes of the Meeting are identified.

For transactions concerning the **preparation of technical / commercial offers aimed at participating in competitive procedures with public, private and partner entities, as well as the related contracts**, the provisions of paragraph A.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- all documents, requests and formal communications concerning participation in tenders are managed and signed only by persons previously identified and authorized by the Company;
- in every bid, all employees operate in compliance with the laws and regulations in force, as well as the correct commercial practice and the company procedures in force;
- monitoring of the evolutionary phases of the tender procedures is carried out;
- a Department / Office responsible for defining technical specifications and evaluating offers in standard contracts is identified;
- checks are carried out on the actual supply of goods in the event that the tender is awarded.





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For transactions concerning the **selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors; the identification of the commercial / financial Partners, negotiation, stipulation and management of the related contracts**, the provisions of paragraph C.4 above apply to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- the stipulation or variation of purchase orders / contracts that may present some anomalous features due to the counterpart profile, type, object, materials, technical specifications, are previously and carefully assessed by the competent Department / Office that reports the situation to the Company's top management. The continuation of the relationship takes place only after due authorization of the Company's top management;
- it is always identified, within the contract / purchase order, a Responsible for the execution of the contract, with the necessary powers to represent the Company;
- the commitments and contracts stipulated with the selected counterparties are signed by persons with appropriate powers;
- the requisites for the qualification of the counterparty are defined, including the technical, professional and honourableness characteristics and, where appropriate with respect to the nature and object of the contract, and the financial soundness;
- the methods and criteria for assigning, modifying, suspending and revoking the qualification that shall be capable to face any critical issues that may arise during the execution of the contract are taken into account;
- procedures are defined for updating the qualification aimed at the maintenance of the related requirements along the time;
- the supply of goods / services / professional services is governed by a contract or written order, in which the object, the price of the good or the service, or the criteria for determining it are clearly established;
- the persons to whom appointments shall be placed should be chosen based on the requirements of professionalism, independence and competence;
- the assignment of the appointments / selection of the partner takes place in compliance with the procedures, authorizations and internal controls adopted by the Company;
- verification is carried out on the actual supply of goods in case of award of the tender;



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- standardized contractual provisions are adopted in relation to the nature and type of contract, including contractual provisions aimed at observing the principles of control / ethical rules in the management of the activities by the third party, and the activities to be followed in the event of any deviations;
- Contratti contracts that regulate relations with third parties (suppliers, partners, contractors, subcontractors) provide specific clauses that indicate clear responsibilities regarding the failure to comply with any contractual obligations deriving from the acceptance of the fundamental principles of the Code of Ethics and the Model;
- there is no subjective identity between those who authorize the purchase requests and those who execute the order against the supplier;
- the commitments and contracts stipulated with the suppliers of selected goods / services / professional services, contractors and subcontractors are signed by persons with appropriate powers;
- any situations of conflict of interest between the Company representative and the counterparty are reported, or the obligation to refrain from negotiating / managing the contract by delegating it to another Department / Office;
- no compensation or parcels are paid to suppliers to an extent that is inconsistent with the services rendered to the Company or not in accordance with the assigned task;
- the approval of the operation by adequate authorization levels is guaranteed;
- there is no subjective identity between the subject who proceeds to the negotiations within the limits assigned and the subject who definitively approves the agreement, affixing his / her own subscription.

For transactions concerning the **management of credits**, the provisions of the previous paragraph A.4 apply with reference to the corresponding sensitive activity.

For transactions concerning the **management of judicial and extra-judicial litigation**, the provisions of paragraph A.4 above apply to the corresponding sensitive activity.

For the operations concerning the **management of inspections by private parties**, the protocols provide that:



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- the internal manager for the implementation of the operation identifies the most appropriate tools to ensure that the relationships held with the certification bodies are always transparent, documented and verifiable;
- the Internal Responsible for the implementation of the operation verifies that the documents, declarations and information transmitted by the Company to obtain the issue of certifications are complete and truthful;
- in all relationships with certifying parties, all employees operate in compliance with applicable laws and regulations.

For transactions concerning the **prequalification of the Company for inclusion in the vendor list**, the provisions of paragraph A.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- all documents, requests and formal communications concerning the prequalification of the Company for inclusion in the client's vendor list are managed and signed only by persons previously identified and authorized by the Company;

For operations concerning **the selection and recruitment of personnel also through the use of temporary employment agencies; the development and assessment of personnel** applies the provisions of the previous paragraph C.4 with reference to the corresponding sensitive activities.

For transactions regarding the **authorization/assignment of travel for employees or partners**, the provisions of paragraphs A.4 and C.4 above apply to the corresponding sensitive activity.

For transactions concerning the **management of financial transactions; the management of the small cash desk (office / construction site)** applies the provisions of the previous paragraph A4 and C.4 with reference to the corresponding sensitive activity.

For operations concerning the **management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the provisions of paragraphs A.4 and C.4 above apply.



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For transactions regarding **entertainment expenses; the management of the expense report** applies the provisions of the previous paragraph C.4 with reference to the corresponding sensitive activities.

For transactions concerning **participation in commercial initiatives (eg sponsorships, events, fairs); the promotion and management of humanitarian and solidarity initiatives (eg donations)**, the provisions of paragraph C.4 above apply to the corresponding sensitive activities.

For transactions concerning the **management of gifts and other benefits**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity.

For transactions concerning **the lease of properties**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity.

### **D.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols. Furthermore:

- It must be drafted and sent to the Supervisory Board a report concerning the topics discussed during the meetings held between the auditing company and the Board of Statutory Auditors, before the meeting of the Board of Directors for the approval of the financial statements;
- An immediate notification must be given to the Supervisory Body of the request by anyone of unjustified changes in the criteria for identification, recording and accounting or quantitative changes in data compared to those already accounted for in accordance with the Company's operating procedures.
- The draft of the financial statements to be submitted to the shareholders' meeting and the Board report must be sent to the Supervisory Board.



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### **SPECIAL PART E – CRIMES WITH THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER**

The purpose of this Special Section "e" is to provide an analysis of the risks relating to the crimes with the purpose of terrorism or subversion of the democratic order referred to in Article 25-quater of Legislative Decree 231/2001, to which are added the cases of "attempted crime" (art. 56 cp), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes with the purpose of terrorism, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes with the purpose of terrorism or subversion of the democratic order

#### **E.1 CRIMES WITH THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER DESCRIBED WITHIN ART.25-QUATER OF D.LGS N.231/2001**

Article. 25-quater does not specifically list the crimes for which the institution is responsible, limiting itself to recalling, in the first paragraph, the offenses provided for by the criminal code and by special laws on terrorism or subversion of the democratic order (we report , among others, Article 270-bis of the Criminal Code "associations for the purpose of terrorism and subversion of the democratic order") and, in the third paragraph, the different crimes regulated in paragraph 1 but placed in them in violation of what established by the art. 2 of the New York Convention.

On the basis of the analyzes carried out, the crimes referred to in art. 2 of the New York Convention are considered applicable to the company, namely the activities aimed at providing, directly or indirectly, but nonetheless voluntarily, funds for persons wishing to



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engage in terrorist offenses, including: aircraft hijacking, attacks against diplomatic personnel, the kidnapping of hostages, the illicit realization of nuclear devices, ship hijacking, explosion of bombs, etc..

In these cases, the natural person or the body provided or not with legal personality, who provides funds or otherwise collaborates in their retrieval, must be aware of the use that will be subsequently made of them.

### **E.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES WITH THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below in which "potentially" some of the crimes of terrorism or subversion of the democratic order are envisaged by art. 25-quater of the Decree:

- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts;
- Representation expenses;
- Management of expense reports;
- Participation in commercial initiatives (eg sponsorships, events, fairs):
- Promotion and management of humanitarian and solidarity initiatives (eg donations);
- Management of servers, websites, social networks and news dissemination in / out;
- Management of financial transactions;
- Management of the small cash desk (office / construction site);
- Selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Opening and closing of bank accounts and related management;
- Lease of buildings.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes of terrorism or subversion of the democratic order.



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### E.3 GENERAL PRINCIPLES OF CONDUCT

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section

Consequently, the present Special Section involves the prohibition of the aforementioned subjects of:

- entertain relationships, negotiate and / or stipulate and / or execute contracts or deeds with persons indicated in the Reference Lists or belonging to organizations present in the anti-terrorist black list as indicated by the FIU - Bank of Italy (Community lists, List OFAC, UN List);
- granting benefits to persons indicated in the Lists of Reference or belonging to organizations present in the same;
- hire people indicated in the Lists of Reference or belonging to organizations present in them;
- promoting, setting up, organizing, directing (even indirect) financing of associations that propose the task, abroad or in any case to the detriment of a foreign State, an institution or international organizations, to carry out acts of violence against persons or things, with the purpose of terrorism;
- give shelter or provide hospitality, means of transport, communication tools to people who participate in subversive associations or for purposes of terrorism and subversion of public order.

### E.4 SPECIFIC PREVENTIVE PROTOCOLS

For operations concerning the **selection and recruitment of personnel, also through the use of temporary employment agencies**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity. Furthermore, specific prevention protocols provide that:



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- before the conclusion of the employment contract, the presence of the candidate in the Reference Lists or in the anti-terrorist blacklists is verified as indicated by the FIU - Bank of Italy.

For transactions concerning the **identification of commercial / financial partners, negotiation, stipulation and management of related contracts, participation in commercial initiatives (eg sponsorships, events, fairs), the promotion and management of humanitarian and solidarity initiatives (ex. donations)**, the provisions of paragraphs C.4, D.7 and H.4 are applied with reference to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- the presence of the counterparty in the Reference Lists or in the anti-terrorist blacklists is verified as indicated by the FIU - Bank of Italy.

For transactions concerning the **selection, negotiation and stipulation of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the provisions of paragraphs C4 and D.7 above apply to the corresponding sensitive activity. Furthermore, specific prevention protocols provide that:

- before the conclusion of the contract / purchase order, the presence of the counterparty in the Reference Lists or in the anti-terrorist blacklists as indicated by the FIU - Bank of Italy is verified.

For transactions concerning the **management of financial transactions**, the provisions of paragraphs A4, C.4 and H.4 apply with reference to the corresponding sensitive activities. Furthermore, specific prevention protocols provide that:

- before making the payment, check the presence of the counterparty in the Reference Lists or in the anti-terrorist blacklists as indicated by the FIU - Bank of Italy.

For operations concerning the **management of the small cash desk (office / construction site)** the provisions of paragraphs A4, C.4 and H.4 apply with reference to the corresponding sensitive activities.

For transactions regarding **entertainment expenses; the management of the expense report** applies the provisions of the previous paragraph C.4 with reference to the corresponding sensitive activities.





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For operations concerning the **management of servers, websites, social networks and news dissemination to internal / external**, the provisions of paragraph C.4 above apply, with reference to the corresponding sensitive activity.

For transactions concerning the **opening and closing of bank accounts and related management**, the provisions of paragraph C.4 above apply, with reference to the corresponding sensitive activity.

For transactions concerning the **lease of buildings**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity. Furthermore, specific prevention protocols provide that:

- before the signing of the lease contract, the presence of the lessor in the Reference Lists or in the anti-terrorist blacklists as indicated by the FIU - Bank of Italy is verified.

### **E.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols.



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### **SPECIAL PART F – CRIMES AGAINST INDIVIDUAL PERSONALITY**

The purpose of this Special Section "F" is to provide an analysis of the risks relating to the commission of crimes against individual personality, to which are added the cases of "attempted crime" (art. 56 Criminal Code), and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes against individual personality, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes against individual personality

#### **F.1 CRIMES AGAINST INDIVIDUAL PERSONALITY STATED UNDER ART. 25-QUINQUIES OF D.LGS N.231/2001**

On the basis of the analyzes carried out, the following crimes of individual personality are considered applicable to the Company:

- Reduction or maintenance in slavery or servitude (Article 600 of the Italian Criminal Code). This crime punishes those who reduce or keep other people in a state of continuous subjection, forcing them to work services that configure their exploitation. The reduction or maintenance of a state of subjection occurs when the conduct is carried out through violence, threat, deceit, abuse of authority or taking advantage of a situation of physical or psychological inferiority or a situation of necessity, or through the promise or bestowal of sums of money or other benefits to those who own authority over the person Riduzione o mantenimento in schiavitù o servitù (art. 600 pf the Criminal Code).



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- Child pornography - Offer or transfer of child pornography, also by electronic means (Article 600-ter of the Criminal Code). The crime in question punishes anyone, who by any means, disseminates, disseminates or advertises pornographic material concerning minors, or distributes or discloses news or information aimed at the lure or sexual exploitation of minors. Furthermore, anyone who offers, or gives to others, even free of charge, pornographic material regarding minors is also punished by the crime.
- Illicit brokering and exploitation of work (Article 603 bis of Criminal Code). The offense punishes anyone who recruits labor for the purpose of allocating it to work with third parties under exploitation conditions, taking advantage of workers' needs or using, taking or employing labor, also through intermediation, subjecting workers to exploitation conditions and taking advantage of their state of need.

### **F.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES AGAINST INDIVIDUAL PERSONALITY**

The so-called sensitive or at risk activities identified with reference to crimes against the individual personality are listed below:

- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Authorization/Assignment of travel for employees or partners;
- Promotion and management of humanitarian and solidarity initiatives (eg donations);
- Management of servers, websites, social networks and dissemination of news internally / externally.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes against the individual personality.

### **F.3 GENERAL PRINCIPES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:



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- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Part entails, consequently, the obligation on the subjects indicated above to scrupulously respect all the laws in force and in particular to:

- reduction in slavery or similar conditions of a person;
- trafficking and trade in slaves or people in conditions similar to slavery;
- the sale and purchase of a single person reduced to slavery;
- the persuasion of a minor subject to perform sexual acts in exchange for sums of money (child prostitution);
- the adoption of behaviors that facilitate the exercise of child prostitution or involve the exploitation of those who trade their body to receive part of the earnings;
- the exploitation of minors for the performance of exhibitions or pornographic material, as well as the trade, sale, dissemination and transmission of this material, free of charge, or pornographic material that represents virtual images made using images of minors or parts of them;
- the procurement or possession of pornographic material produced through the sexual exploitation of minors;
- the organization or promotion of trips that have the purpose, though not exclusive, of the use of prostitution activities to the detriment of minors;
- recruit people to be used for prostitution or in any case for sexual exploitation or concerning the entry into the country of minors to be used in illegal activities in order to facilitate their exploitation.

#### F.4 SPECIFIC PREVENTIVE PROTOCOLS

For the **selection and recruitment of personnel also through the use of temporary employment agencies**, the provisions of the previous paragraph C.4 and the following paragraph L.4 apply.



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For operations concerning the **promotion and management of humanitarian and solidarity initiatives (eg donations); the assignment of travel for employees and partners** applies the provisions of the previous C.4. Furthermore the protocols provide:

- the prohibition that the person responsible for the organization of "Social Activities" can alone and freely confer assignments and enter into contracts of this nature.

For operations concerning the **management of servers, websites, social networks and news dissemination towards the inside / outside**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide for:

- the obligation to notify the Judicial Police bodies of any cases of anomalous operation of the use of the post office boxes that could constitute hypotheses of crime attributable to child pornography.

### **F.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols.



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### **SPECIAL PART G – CRIMES OF CULPABLE HOMICIDE OR SERIOUS OR VERY SERIOUS NEGLIGENCE, COMMITTED WITH VIOLATION OF THE ACCIDENT PREVENTION REGULATIONS AND THE PROTECTION OF HYGIENE AND HEALTH AT WORK**

The purpose of this Special Section "G" is to provide an analysis of the risks relating to the commission of crimes of culpable homicide or serious or very serious negligence, committed with violation of the accident prevention regulations and the protection of hygiene and health at work, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes of culpable homicide or serious or very serious negligence, committed with violation of the rules on the protection of health and safety at work, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes of culpable homicide or serious or very serious negligence, committed with violation of the rules on the protection of health and safety at work.

#### **G.1 CRIMES OF CULPABLE HOMICIDE OR SERIOUS OR VERY SERIOUS NEGLIGENCE, COMMITTED WITH VIOLATION OF THE ACCIDENT PREVENTION REGULATIONS AND THE PROTECTION OF HYGIENE AND HEALTH AT WORK STATED IN ART. 25-SEPTIES OF D.LGS. 231/2001**

On the basis of the analyzes carried out, crimes of negligent homicide and serious or very serious injuries committed with violation of the rules on the protection of health and safety at work are considered applicable to the Company.



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The articles 589 and 590, paragraph 3, of the Criminal Code, referred to by the Decree, do punish anyone who is guilty of causing the death of a person or causing serious or very serious personal injury <sup>5</sup>.

By "injury" we mean the set of pathological effects constituting illness, that is those organic and functional alterations resulting from the occurrence of a violent conduct: the injury is serious if the disease has endangered the life of the victim, has determined a period of convalescence of more than forty days, that is to say it has led to the permanent weakening of the functional potential of a sense or of an organ. It is very serious if the conduct has led to a possibly irreparable illness (with permanent effects that can not be cured) or has caused the total loss of a sense, a limb, the ability to speak correctly or procreate, the loss of the use of an organ or has deformed or scarred the victim's face.

The damaging event, whether represented by the serious or very serious injury or death, can be perpetrated through active behavior (the agent creates a behavior that affects the integrity of another individual), or through an omissive attitude (the agent does not intervene to prevent the harmful event that has the legal duty to prevent). A subject responds to his own omissive conduct, detrimental to the life or physical safety of a person, only if he or she holds a position of guarantee against the victim (if he has the legal duty to prevent the injurious event), which may originate from a contract or from the unilateral will

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<sup>5</sup> Art. 589 of the Criminal Code - Manslaughter: "Anyone who causes the death of a person is punished with imprisonment from six months to five years. If the fact is committed with violation of the rules [...] for the prevention of accidents at work, the penalty is imprisonment from two to five years. [...] In the case of the death of more than one person, or the death of one or more persons and injuries of one or more persons, the penalty that should be imposed for the most serious violations committed increased up to three times, but the sentence is applied it can not exceed fifteen years ».

Art. 590 of the Criminal Code - Wrongful personal injury: "Anyone who causes others to suffer a personal injury is punished with imprisonment for up to three months or a fine of up to € 309. If the injury is serious, the penalty is imprisonment from one to six months or the fine from € 123 to € 619; if it is very serious, imprisonment from three months to two years or the fine from € 309 to € 1,239. If the facts referred to in the second paragraph are committed with violation of the rules [...] for the prevention of accidents at work the penalty for serious injuries is imprisonment from three months to a year or the fine from € 500 to € 2,000 and the the penalty for the most serious injuries is imprisonment from one to three years. [...] In the case of injuries of several persons, the penalty that should be imposed for the most serious violations committed, increased up to three times, is applied; but the penalty of imprisonment can not exceed five years. The offense is punishable upon complaint by the injured party, except in the cases provided for in the first and second paragraphs, limited to the facts committed with violation of the regulations for the prevention of accidents at work or related to work hygiene or which have caused an occupational disease ».



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of the agent. The order identifies in the Employer <sup>6</sup> the guarantor "of the physical integrity and moral personality of the workers" and its guarantee position is in any case transferable to other subjects, provided that the relative delegation is sufficiently specific, prepared by written act and suitable to transfer all powers authoritative and decision-makers necessary to protect the safety of employees. The person chosen to hold the position must be capable and competent for the subject matter of the transfer of responsibility. As a general rule, therefore, an active conduct will be recognized in the person who performs operational duties directly and that materially harms others, while the omission conduct will usually be seen in the subject who does not comply with the supervisory and control obligations (eg Employer, manager in charge) and in this way does not intervene to prevent the event.

From a subjective point of view, the murder or injuries relevant to the administrative liability of the bodies must be carried out by negligence: this profile of subjective imputation can be generic (violation of rules of conduct crystallized in the social fabric based on experience standards centered around on the parameters of diligence, prudence and expertise) or specific (violation of rules of conduct positivized in laws, regulations, orders or disciplines). In this there is a profound difference with respect to the subjective criteria of imputation provided for the other criminal figures referred to in Legislative Decree 231/2001, all punished by way of malice: in such cases it is necessary that the subject acts by representing and wanting the realization of the event - consequence of one's own criminal conduct, since imprudent or imperious behavior in relation to it is not sufficient.

Pursuant to Legislative Decree 231/2001, the conduct detrimental to the agent that complements the crimes of murder or serious or very serious negligence, must necessarily be aggravated, that is to achieve the violation of accident prevention regulations concerning the protection of hygiene and health at work. For the purposes of implementing the Model, it is still necessary to consider that:

- The compliance with the minimum safety standards set by the sector specific regulations does not exhaust the overall duty of care required;

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<sup>6</sup> Subject holder of the employment relationship with the worker or, in any case, the subject who, according to the type and constitution of the organization in which the employee lends his business, has the responsibility of the organization itself or of the production unit in the exercise of decision-making and spending powers (Article 2, paragraph 1, letter b) of Legislative Decree 81/2008)





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- it is necessary to guarantee the adoption of safety standards such as to minimize (and, if possible, eliminate) any risk of injury and illness, also based on the best-known technique and science, according to the particularities of the job;
- does not exclude all responsibilities for the physical person or the body the behavior of the injured worker who gave rise to the event, when the latter is due, in any case, to the lack or inadequacy of the precautions which, if adopted, would have neutralized the risk underlying such behavior. The responsibility is excluded only in the presence of worker behaviors that show the character of the exceptionality, of the abnormality or the exorbitance with respect to the working process, to the organizational directives received and to the common prudence.

In terms of the protected subjects, the accident prevention regulations do not protect only the employees, but all the people who legitimately introduce themselves into the premises in which the works are performed.

### **G.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES OF CULPABLE HOMICIDE OR SERIOUS OR VERY SERIOUS NEGLIGENCE, COMMITTED WITH VIOLATION OF THE ACCIDENT PREVENTION REGULATIONS AND THE PROTECTION OF HYGIENE AND HEALTH AT WORK**

The risk analysis activity was carried out on the basis of the consideration that, unlike the other types of offenses indicated in Legislative Decree 231/01, what is relevant is the failure to comply with the regulations aimed at protecting the health and safety of workers from which a harmful event (death or injury) comes about, and not the psychological element of malice (conscience and willingness of the agent to cause the aforementioned event).

Below are listed the so-called sensitive or at-risk activities identified with reference to the crime of culpable homicide or serious or very serious negligence, committed with violation of the accident prevention regulations and the protection of hygiene and health at work:

- Planning and organization of roles and activities related to the protection of health, safety and hygiene at work;
- Identification, assessment and management of risks in terms of health, safety and hygiene at work and management of emergencies;
- Communication, training and information activities for workers in terms of health, safety and hygiene at work;



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- Relations with suppliers with reference to activities related to health, safety and hygiene at work;
- Control and corrective actions with reference to activities related to health, safety and hygiene at work.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes relating to health and safety at work.

### **G.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section describes the active subject of the crime, which may be anyone who is required to comply with the rules on the protection of health and safety at work. Therefore, in accordance with Legislative Decree 81/2008, not only employers, managers, supervisors, persons in charge of positions and / or delegations of functions, but also the workers themselves may be active subjects. Penal penalties consist in the fact, by anyone committed, of causing death or serious or very serious injuries to the worker, as a consequence of the non-observance of the accident prevention regulations. Both examined criminal cases are characterized by the aggravating circumstance of the regulations for the prevention of accidents at work. Therefore, the subjective element consists in the so-named "specific fault", that is in the non-observance of laws, regulations, orders or disciplines aimed at preventing the harmful events referred to in the incriminating law.

In this context, APS also undertakes to prevent and repress behavior and practices that may result in the mortification of the employee in his professional skills and expectations, or that determine the marginalization in the workplace, the discredit or injury of his image.

Essential prerequisites of the Model for the prevention of accidents at the workplace are the compliance with certain principles and the keeping of certain behaviors by the Company's employees, as well as by any external subjects legitimately found at the Company's premises. Therefore, each worker, each subject and more generally each recipient of the Model who is legitimately at the Company or whose activity falls under the responsibility of the same is required to know and observe the following principles of behavior:



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- strict observance of all applicable laws and regulations with particular reference to health and safety in the workplace and so, in particular and merely by way of example, the legislation on health and safety at work (Legislative Decree 81/2008 - " Implementation of Article 1 of Law 3 August 2007, No. 123, concerning the protection of health and safety in the workplace ");
- strict compliance with internal regulations governing company activities, with particular reference to health and safety in the workplace;
- correct use of work equipment, dangerous substances and preparations, means of transport, as well as all safety devices;
- participation in training and training programs;
- subjecting to health checks provided for by the regulations and protection of health and safety in the workplace;
- respect for the skills assigned to health and safety at work;
- immediate notification of deficiencies in vehicles and safety devices

For these purposes it is forbidden to:

- remove or modify security or warning or control devices without authorization;
- carry out on its own initiative operations or maneuvers that are not within own competence or that could compromise own or other workers safety.

### G.4 SPECIFIC PREVENTIVE PROTOCOLS

For the operations concerning the **planning and organization of roles and activities related to the protection of health, safety and hygiene at work**, the protocols provide for, in order to guarantee legislative compliance:

- identification of health and safety regulations in the workplace applicable to the organization, as well as their easy accessibility;
- legislative update;
- periodic control of the compliance of the HSE management system with applicable legislation;
- the implementation of a formalized policy document that defines the corporate guidelines on health, safety and hygiene at work and provides a structural framework for setting and reviewing the general objectives that the company establishes to achieve;



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- the identification of all the figures for the management of problems concerning health and safety in the workplace. For these figures, suitable technical-professional requisites are predefined that can also derive from specific legal provisions and whose possession is verified preliminarily to the assignment of the assignment;
- the maintenance along the time of the requirements in possession of the identified figures for the management of issues related to health and safety in the workplace;
- the formalization of management, coordination and control responsibilities within the Company;
- the appointment of subjects provided for by the regulations on hygiene and safety in the workplace (including, in the case of the presence of building sites, the subjects provided for in Title IV of Legislative Decree 81/2008) and the conferment to the same of suitable powers necessary to fulfill the role assigned to them;
- the construction of a system of proxies, signing and spending powers in a manner consistent with the responsibilities assigned;
- the assignment and exercise of powers in a decision-making process consistent with the positions of responsibility and with the relevance and / or criticality of the underlying risk situations;
- there is no subjective identity between those who take or implement the decisions and those who are required to carry out the controls required by law and the procedures covered by the control system;
- the persons in charge and / or appointed according to the current legislation on hygiene and safety in the workplace have adequate and effective skills in the matter;
- each delegation must be in writing, must be accepted by the delegate in writing and, in the case of the delegated executives, must give a certain date.

Additional specific controls are established to ensure the constant monitoring and operation of the Company's organizational system.

In particular, it is expected that:

- the Responsible of the Prevention and Protection Service and the Appointed Doctor communicate without delay the shortcomings, anomalies and defaults found;
- the Employer ensures that all the subjects required by the sector legislation are appointed, that they are provided with adequate, clear and sufficiently specific proxies, which have the necessary skills and qualities, that have powers, even spending, sufficiently adequate to appointment and that the functions and delegated powers are effectively exercised;



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- the Employer verifies the possession by the Appointed Doctor of the qualifications and requisites required by law for the performance of this function;
- the Appointed Doctor regularly attends the coordination meetings with the RSPP, the workers' safety representatives and the Employer himself, concerning workplace safety issues, including those relating to corporate risk assessments and impacting corporate social responsibility;
- the Appointed Doctor constantly implements health protocols and company procedures related to health surveillance.

For the operations concerning the **identification, assessment and management of risks in terms of health, safety and hygiene at work and management of emergencies**, according to the provisions in force, the protocols provide:

- the predisposition, by the Employer, with the involvement of RSPP and, where necessary, of the Appointed Doctor, of a document to assess the health and safety risks related to the activities carried out in the offices / sites;
- the identification of the activities for which the use of Personal Protective Equipment (PPE) is required;
- the definition of the criteria for choosing the PPE, which must ensure the adequacy of the PPE to the types of risk identified during the assessment phase and their compliance with the current technical standards (eg CE marking);
- the definition of delivery methods and possibly PPE retention;
- the definition of a schedule, if applicable, to guarantee the maintenance of the protection requirements;
- identification of situations that may cause a potential emergency;
- the identification and formal designation of emergency response workers trained in accordance with legal requirements;
- the periodic verification regarding the possession of the requisites established by the relevant legislation;
- the provision of training courses consisting of a basic training which provides for the discussion of the matters referred to in Ministerial Decree 10/03/98;
- the adoption of suitable firefighting systems chosen according to the specific assessment of the fire risk or the indications provided by the competent authority;
- the definition of roles, responsibilities and measures for the control of situations of risk in an emergency, designed to control and circumscribe events in order to minimize the effects;



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- the mode of abandonment of the workplace or dangerous area in which a serious and immediate danger persists;
- the methods of intervention of the workers in charge of the implementation of fire prevention measures, of evacuation of workers in case of serious and immediate danger and first aid;
- the identification of measures to avoid risks to the health of the population or deterioration of the external environment;
- the methods and timing / frequency of emergency tests;
- the keeping of specific historical registers containing the references to the simulations carried out and to the emergency situations that have occurred, which allow the assessment of the adequacy of the prepared response plans and the traceability of the implementation of the corrective actions;
- updating of prevention measures following technological progress and new knowledge on the measures to be taken in case of emergencies;
- preliminary to the assignment of any task to the worker, the verification of the requirements both as regards the technical aspects, and the health aspects, if found during the assessment of the risk. The suitability check is carried out by the Company's Appointed Doctor who, based on the indications provided by the Employer and on the basis of his / her knowledge of the workplace and work, checks in advance the health status of the worker by releasing full fitness judgments or partial or unsuitable for the job. Due to the type of processing required and based on the results of the preliminary visit, the Appointed Doctor defines a protocol of health surveillance to which the worker submits.

For the operations concerning the **communication, training and information activities of workers in terms of health, safety and hygiene at work**, the protocols provide that:

- regular meetings are held between all the figures responsible for verifying the situation regarding health, safety and hygiene issues (Employer, Head of Prevention and Protection Service, Appointed Doctor and Workers' Representatives for Safety and the Environment);
- the results of periodic meetings within the organization are adequately disseminated within the Company.
- all the staff:



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- receive appropriate information about the correct procedures for carrying out their duties;
- is get acquainted and, in the cases provided for by the legislation, trained. A documented check is scheduled for this training and / or training. The training activities are provided through variable methods defined both by the Company's choices and by the provisions of current legislation;
- workers are involved / consulted:
  - identification of hazards, risk assessment and definition of protection measures;
  - in investigations related to an accident;
  - when there are changes that may have significance in terms of Health and Safety.

For the operations concerning **relations with suppliers with reference to activities related to health, safety and hygiene at work**, the protocols provide for:

- that external companies are provided with information on the specific risks existing in the environment in which they are intended to operate and on the measures to be taken in relation to their business which a contracting firm must know, commit to respecting and respect their employees;
- the elaboration of the single risk assessment document indicating the measures to be taken to eliminate the risks due to interference between workers in the case of several companies involved in the execution of a work;
- verification of the technical-professional suitability of the contractors, also through the request to the work executioner:
  - of the registration to the Chamber of Commerce;
  - the Single Contribution Regularity Document to demonstrate compliance with insurance and social security obligations towards its personnel. If necessary, the executing subject must also submit to INAIL a specific complaint for any total or partial variations of the activity already insured (according to the type of intervention requested and based on the information provided by the Company);
- the adoption of procedures for verification of suppliers regarding the compliance by the same and their workers with the security procedures;
- the inclusion in contracts of agreements with suppliers and contractors of contractual clauses concerning compliance with applicable health, safety and hygiene



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regulations, as well as specific contractual clauses regarding possible non-compliance with the company sites relating to security issues, which provide for activation of specific alerts and the application of penalties;

- periodic monitoring of compliance with health, safety and hygiene regulations by suppliers, as well as the activities carried out by them on subcontractors regarding compliance with the aforementioned regulations.

For operations concerning **control and corrective actions with reference to activities related to health, safety and hygiene at work**, the protocols provide that:

- roles, responsibilities and methods of detection, recording and internal investigation of accidents, incidents and missing incidents (near miss) are defined;;
- are communicated by the operational managers to the Employer, to the delegated person (where provided) and to the Head of the Prevention and Protection Service for accidents, accidents and near misses occurred;
- monitoring of the accidents occurred in order to identify the areas at greatest risk for accidents;
- the roles, responsibilities and operating procedures of the audit activities are defined and periodic verification of the efficiency and effectiveness of the safety management system by the delegated company figures or by specially recruited external suppliers;
- are conducted at scheduled intervals in order to determine whether or not the management system is correctly implemented and maintained in all its parts and is effective for achieving the organization's objectives;
- the corrective actions are identified and applied in the event that deviations from the provisions of the health, safety and hygiene management system in the company or from the applicable rules and regulations are detected;
- the implementation and effectiveness of the aforementioned corrective actions is verified;
- the results of the audit to the company management are communicated;
- the information on the results of the audits is transmitted to the Employer.





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### G.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols. Furthermore:

- the subjects qualified as Employer, Head of the Prevention and Protection Service and Appointed Doctor must periodically update the Supervisory Body regarding the issues related to safety in the workplace;
- the Responsible of the Prevention and Protection Service conducts periodic meetings with the Supervisory Board in order to illustrate the most important changes that are made to the Risk Assessment Document and to the procedures of the safety management system;
- the personnel, the Workers Safety Representative, the Appointed Doctor, the Prevention and Protection Service Manager and the Employer must report to the Supervisory Board information and news on any deficiencies in the protection of health and safety in the workplace.



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### **SPECIAL PART H – CRIMES OF RECEIVING STOLEN GOODS, LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF ILLICIT ORIGIN, AS WELL AS SELF-LAUNDERING**

The purpose of this Special Section "H" is to provide an analysis of the risks relating to the commission of crimes of receiving stolen goods, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes of receiving stolen goods, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes of receiving stolen goods, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering.

#### **H.1 CRIMES OF RECEIVING STOLEN GOODS, LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF ILLICIT ORIGIN, AS WELL AS SELF-LAUNDERING STATED IN ART. 25-OCTIES OF D.LGS. 231/2001**

On the basis of the analyzes carried out, the crimes of receiving, laundering and using money, goods or utilities of illicit origin are considered applicable to the Company:

- receiving, provided for by art. 648 of the Criminal Code and constituted by the conduct of those who, outside the cases of cooperation in the carrying out of the crime, in order to provide themselves or others with a profit, buy, receive or hide money or things from any crime, or otherwise intrude in making them buy, receive or hide.
- recycling, envisaged by art. 648-bis of the Criminal Code and consists of the conduct of those who, outside the cases of cooperation in the carrying out of the crime,



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replace or transfer money, goods or other benefits from non-negligent crime, or perform other operations in relation to them, so as to hinder the identification of their criminal origin.

- use of money, assets or benefits of illicit origin, provided for by art. 648-ter of the Criminal Code. It consists of the conduct of those who, outside the cases of cooperation in the carrying out of the crime and the cases provided for in articles 648 and 648-bis, use money, goods or other benefits deriving from a crime in economic or financial activities;
- self-laundering, provided for by art. 648-ter.1 of the Criminal Code and constituted by the conduct of those who, having committed or conceded to commit a non-culpable crime, employ, substitute, transfer money, assets or other benefits deriving from the commission of such a crime into economic, financial, entrepreneurial or speculative activities, in order to concretely hinder the identification of their criminal origin.

### **H.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES OF RECEIVING STOLEN GOODS, LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF ILLICIT ORIGIN, AS WELL AS SELF-LAUNDERING**

Below are listed the so-called sensitive or at-risk activities identified with reference to the crimes of receiving stolen goods, money laundering and use of money, assets and benefits of illegal origin, as well as self-laundering.:

- Selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Management of tax and tax obligations;
- Preparation of financial statements, reports and other corporate communications required by law, addressed to shareholders or the public;
- Management of financial transactions;
- Management of the small cash desk (office / construction site);
- Credits management;
- Preparation and management of intercompany contracts;
- Administrative management of personnel and related obligations towards the public administration;



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- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts;
- Representation expenses;
- Management of expense reports;
- Participation in commercial initiatives (eg sponsorships, events, fairs);
- Management of gifts and other utilities;
- Promotion and management of humanitarian and solidarity initiatives (eg donations);
- Opening and closing of bank accounts and related management;
- Lease of buildings.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of behavior and the specific prevention procedures described below are applied, with reference to the crimes of receiving stolen goods, money laundering, and use of money, goods or utilities of illicit origin, as well as self-laundering.

### H.3 GENERAL PRINCIPLES OF CONDUCT

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Section consequently implies the prohibition for the aforementioned parties to commit or adopt a conduct that knowingly accepts the risk that crimes of receiving stolen goods, money laundering, and use of money, goods or benefits of illicit origin, as well as self-laundering may be committed, such as:

- to replace or transfer money, goods or other benefits deriving from non-negligent crime, or to carry out operations in relation to them in such a way as to hinder the identification of their criminal origin;



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- use money, assets or other benefits arising from crime in economic or financial activities;
- employ foreign workers completely without a permit of stay or with a revoked or expired permit and for which no renewal, revocation or cancellation has been requested by law;
- entertain relationships, negotiate and / or stipulate and / or execute contracts or deeds with persons indicated in anti-money laundering blacklists as indicated by the FIU - Bank of Italy (Community lists, OFAC List, UN List).

### H.4 SPECIFIC PREVENTIVE PROTOCOLS

For transactions concerning the **selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors; the identification of the commercial / financial Partners, negotiations, stipulation and management of the relative contracts** it shall apply the provisions of the previous paragraphs C.4 and D.7 with reference to the corresponding sensitive activities. Furthermore, the protocols provide that:

- preliminary checks are carried out on the actual ownership of the contractual relationship by the third contracting party;
- anomaly indicators are identified that allow the detection of any "risk" or "suspicious" transactions with the counterparty on the basis of:
  - the subjective profile of the counterparty (eg existence of criminal records, admissions or statements by the counterparty regarding his involvement in criminal activities related to offenses envisaged by the Decree);
  - counterparty behavior (eg lack of data necessary for the realization of transactions or reticence to supply them);
  - territorial dislocation of the counterparty (eg transactions carried out in off-shore countries);
  - economic-equity profile of the transaction (eg operations not usual by type, frequency, timing, amount, geographical location);
  - characteristics and purposes of the transaction (eg changes to the standard contractual conditions, purpose of the transaction).
- the selection and valuation of the counterparty takes place on the basis of pre-determined requisites by the Company and the same reviewed and, where appropriate, updated such data with regular frequency;



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- the Company also formalizes the criteria on the basis of which the counterparty can be canceled from the internal lists of the Company and the choices regarding their maintenance or cancellation from the same lists can not be determined by a single person and must always be motivated.

For transactions concerning **participation in commercial initiatives (eg sponsorships, events, fairs)** the provisions of paragraph C.4 above apply to the corresponding sensitive activity.

For operations concerning the **promotion and management of humanitarian and solidarity initiatives (eg donations)**, the provisions of paragraphs C.4 and F.4 above apply to the corresponding sensitive activity.

For transactions concerning the **management of financial transactions and the management of small cash)** the provisions of paragraphs A.4 and C.4 above apply to the corresponding sensitive activities. Furthermore, the protocols provide that:

- checks are carried out on the treasury (compliance with the thresholds for payments by cash, possible use of bearer or anonymous passbooks to manage liquidity, etc.);
- formal and substantial controls of company financial flows are carried out, with reference to payments to third parties and intercompany payments / transactions;
- the above checks take into account:
  - the registered office of the counterparty company (eg tax havens, countries at risk of terrorism, etc.);
  - the credit institutions used (registered offices of the banks involved in the operations and Institutes that do not have physical installations in any country);
  - any trust structures used for extraordinary transactions;
- specific disciplinary rules are defined regarding the prevention of money laundering, the reuse of resources of illicit origin and self-laundering;
- appropriate training programs are adopted for personnel deemed to be exposed to the risk of money laundering, reuse of resources of illicit origin and self-laundering;
- analyzes are made of any budget deviation profiles and trend analysis;



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- the Company's receipts and payments as well as cash flows are always traceable and documentable.

For transactions concerning the **administrative management of personnel and related obligations towards the public administration**, the provisions of the previous paragraph A.4 apply with reference to the corresponding sensitive activity.

For transactions concerning the **management of tax and tax obligations**, the provisions of paragraph A.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- a Department / Office for the management of the various tax obligations is identified, also through a clear assignment of roles and responsibilities;
- an historical examination of the tax precedents is carried out (tax assessments, results of internal controls, etc.);
- effective internal procedures for the detection, measurement, management and control of tax risks are effective;
- a correct, truthful and transparent accounting of active and passive invoices is kept, also on the basis of the historical examination referred to above;
- audits are carried out at least once a year - including through professionals external to the company - on the effectiveness and efficiency of the system for the detection, measurement, management and control of the above tax risk, the outcome of which will be formalized in a report to the subjects responsible for the examination and the consequent evaluations;
- the report referred to in the previous point illustrates, according to each tax compliance envisaged by the Company, the checks carried out and the results that have emerged, the measures taken to remedy any shortcomings detected, as well as the planned activities;
- on the basis of the checks and the aforementioned report, specific and effective measures are adopted to remedy any deficiencies found in the operation of tax management and the necessary corrective actions are activated;
- a specific filing system is set up relating to the audit reports, reports, as well as any measures actually implemented for the correct management of taxation;



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- the law firms and / or external consultants who support the Company in the management of fiscal aspects and tax litigation are identified according to professionalism, independence and competence requirements and, with reference to them, the choice is motivated. The relationship with the external consultant is formalized in a contract that provides for specific clauses that recall the obligations and responsibilities deriving from the Decree;
- the accounting documentation supporting the tax declarations is archived and maintained in order to guarantee adequate traceability;

For transactions concerning the **management of credits**, the provisions of the previous paragraph A.4 apply with reference to the corresponding sensitive activity.

For transactions concerning the **preparation and management of intercompany contracts**, the protocols provide that:

- the transparency and traceability of the signed agreements and the clarity of the drivers used to determine transfer prices are guaranteed and that the transfer price applied is in line with the market price;
- in the inter-group contracts, details of the activities performed on the counterparty's part are included (identification of the services to be performed / assets, definitions of the price / method and criteria for determining the same, methods of payment, etc.).

For transactions concerning the **preparation of financial statements, reports and other corporate communications required by law, directly to shareholders or the public**, the provisions of paragraph 7.4 above apply to the corresponding sensitive activity.

For transactions concerning the **management of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the provisions of paragraphs A.4 and 7.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:





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- the registration of invoices takes place only after verifying the actual correctness of the same in terms of import, quantity of goods, work progress status (SAL), etc.;
- in the absence of specific supporting documentation, the registration of the invoice takes place only in the event of adequate reasons for the lack of documentation by the Department / Requesting Office;
- the accounting documentation is archived and maintained, in order to guarantee adequate traceability.

For transactions concerning the **management of entertainment expenses; the management of expense reports**, the provisions of paragraph C.4 above apply to the corresponding sensitive activities.

For transactions concerning the **management of gifts and other benefits**, the provisions of paragraphs C.4 above apply to the corresponding sensitive activity.

For transactions concerning the **opening and closing of bank accounts and the related management**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity.

For transactions concerning the **lease of buildings**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity.

### **H.5 INFORMATION FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not result in the production of an offense, lead to a deviation from the provisions of the control protocols.



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### **SPECIAL PART I – CRIMES REGARDING THE INFRINGEMENT OF COPYRIGHT**

The purpose of this Special Section "I" is to provide an analysis of the risks relating to the commission of crimes regarding the infringement of copyright, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes regarding the infringement of copyright, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes regarding the infringement of copyright.

#### **I.1 CRIMES REGARDING THE INFRINGEMENT OF COPYRIGHT STATED IN ART. 25-NOVIES OF D.LGS. 231/2001**

On the basis of the analyzes carried out, the following crimes concerning the violation of copyright are considered applicable to the Company:

- Art. 171-bis, L. 633/1941, which punishes the conduct of those who, abusively duplicate, to profit from it, computer programs or for the same purposes imports, distributes, sells, holds for commercial or business purposes or leases programs contained in media not marked by the Italian Society of Authors and Publishers (SIAE); use any means intended to allow or facilitate the arbitrary removal or avoidance of software protections; in order to profit from it, on non-marked media SIAE reproduces, transfers to other media, distributes, communicates, presents or demonstrates in public the contents of a database, performs the extraction or re-utilization of the database, distributes, sells or lease a database.



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### **1.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES REGARDING THE INFRINGEMENT OF COPYRIGHT**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in which "potentially" could be committed crimes related to the violation of copyright under art. 25-novies of the Decree:

- Management of servers, websites, social networks and dissemination of news internally / externally;
- Management of information covered by copyright / intellectual property;
- Management of the activities of acquisition and development of equipment, devices (including detection) or computer programs and of installation, maintenance, connection or other services relating to hardware, software and networks related to technical components associated with the system.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the crimes concerning copyright infringement.

### **1.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

Within the aforementioned behavior, it is forbidden, in particular, to:

- illegitimately making available to the public a protected intellectual work, or part of it, by placing it in a system of telematic networks, through connections of any kind;



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- illegally duplicate, import, distribute, sell, hold, install, lease computer software contained in non-SIAE media;
- use means to allow or facilitate the arbitrary removal or functional avoidance of devices applied to protect the aforementioned software;
- reproduce, transfer to another medium, communicate, illegally publicize the contents of a database, or unlawfully extract or re-distribute, install, sell, lease the same or the data contained therein;
- abusively remove or alter "electronic information" to protect copyright and other rights related to its exercise, or distribute, import for distribution, disseminate, communicate by any means or make available to the public works or other materials protected from which the electronic information itself has been removed or altered.

Therefore, the subjects indicated above must:

- purchase, implement, network only information / units licensed or otherwise in compliance with the law on copyright and other rights related to their use;
- verify (by one or more managers expressly delegated to do so) in advance, where possible, or by means of specific periodic control activities, with the utmost rigor and timeliness, that the contents on the network comply with the regulations in force copyright and rights related to the use of protected original works;
- verify that for all the above contents that are placed on the network by third parties or purchased by the Company and placed on the network, there is express assumption of responsibility on the part of third parties themselves in order to comply with the rules on the right of author and other rights related to the use of intellectual property;
- use only software with user license and within the limits and under the conditions set by current legislation and the license itself, again under the conditions and within the limits provided by law or by the copyright holder and other rights related to its use.

### 1.4 SPECIFIC PREVENTIVE PROTOCOLS

For operations concerning the **management of servers, websites, social networks and news dissemination to the inside / outside; the management of information**



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**covered by copyright / intellectual property; the management of the activities of acquisition and development of equipment, devices (including detection) or computer programs and of installation, maintenance, connection or other services relating to hardware, software and networks related technical components connected with the system, the protocols provide that:**

- the works / information protected by copyright / intellectual property purchased by the Company for the purpose of the business are cataloged in a special database;
- the works / information for which the user licenses have been acquired, the database also includes the following data:
  - date of purchase of the license;
  - license expiration date;
  - type of use authorized by the license agreement (eg upload to the website, public dissemination, use for brochures and relative number of maximum usable copies, etc.);
- criteria and methods are defined and activated to control access by users to content download sites;
- checks are to be carried out by the competent Department / Office on activities involving the use of works / information protected by copyright / intellectual property;
- the criteria and procedures for the management of software systems are defined, which must provide for the compilation and maintenance of an updated inventory of software used by the Company;
- criteria and procedures are defined and activated to check that the purchase and use of software and other works / information protected by copyright / intellectual property is formally authorized and certified;
- the periodic checks on installed software and on the mass memories of the systems in use are foreseen in order to check for the presence of prohibited and / or non-licensed and / or potentially harmful software;
- applications keep track of changes to data and systems made by users;
- if the management of this activity is outsourced, the contracts that regulate relations with the service providers provide for specific clauses requiring:
  - for software suppliers, the compliance of the software provided with laws and regulations in force;



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- the release for the Company in case of violations committed by the service providers themselves.

### **1.5 INFORMATIVE FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not result in the production of an offense, lead to a deviation from the provisions of the control protocols.



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### **SPECIAL PART J – INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO JUDICIAL AUTHORITIES**

The purpose of this Special Section "J" is to provide an analysis of the risks relating to the commission of crimes regarding the inducement not to make statements or to make false statements to judicial authorities, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes regarding the inducement not to make statements or to make false statements to judicial authorities, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes regarding the inducement not to make statements or to make false statements to judicial authorities.

#### **J.1 INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO JUDICIAL AUTHORITIES STATED IN ART. 25-BIS OF D.LGS 231/2001**

On the basis of the analyzes carried out, it can be applied to the Company the crime of induction to not make declarations or to make false statements to the judicial authorities, provided for by the art. 377-bis, Criminal Code, which punishes, unless the fact constitutes a more serious offense, anyone who violently or threatens, or with an offer or promise of money or other benefits, induces not to make statements or to make false statements the person called to to make declarations that can be used in a criminal proceeding before the judicial authority, when the latter has the right not to respond.



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### **J.2 SENSITIVE ACTIVITIES IDENTIFIED WITH THE CRIME OF INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO JUDICIAL AUTHORITIES**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in which "potentially" could be committed crimes in the matter of induction not to make statements or to make false statements to the judicial authority:

- Management of judicial and extrajudicial disputes.

For sensitive activities above indicated, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below shall be applied, with reference to to the crime of induction not to make statements or to make false statements to the judicial authority.

### **J.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Section consequently involves the prohibition for the aforementioned parties to commit or adopt a behavior that consciously accepts the risk that crimes may be committed:

- induce a person called to make statements before the judicial authority that can be used in criminal proceedings not to make statements or to make false statements;
- favoring anyone to evade the Authority's investigations or to escape the research of this Authority.





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### J.4 SPECIFIC PREVENTIVE PROTOCOLS

For transactions concerning the **management of judicial and extrajudicial disputes**, the provisions of paragraph A.4 above apply to the corresponding sensitive activity.

### J.5 INFORMATIVE FLOWS TOWARDS THE SUPERVISORY BOARD

The managers involved in the management of sensitive activities are required to promptly report to the SB all those behaviors and facts that, even if they do not determine the production of an offense, lead to a deviation with respect to the provisions of the control protocols. Furthermore:

- in the case of judicial proceedings, the Responsible identified for its management must inform the Supervisory Board of the beginning of the procedure, of the results of the various phases of the activity and of its conclusion, as well as of any problems that may be encountered.



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### **SPECIAL PART K – ENVIRONMENTAL CRIMES**

The purpose of this Special Section "K" is to provide an analysis of the risks relating to the commission of Environmental crimes, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes regarding the Environmental crimes, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing the Environmental crimes.

#### **K.1 Environmental crimes stated in Art. 25-undecies of D.lgs 231/2001**

On the basis of the analyzes carried out, the following environmental crimes are considered applicable to the Company:

- Environmental pollution, foreseen by art. 452-bis of Criminal Code and constituted by the conduct of those who abusively cause significant or measurable impairment or deterioration of water or air, or extensive or significant portions of the soil or sub-soil, of an ecosystem, of biodiversity, including agricultural, of flora or of the fauna;
- Environmental disaster, foreseen by art. 452-quatere of Criminal Code and constituted by the conduct of those who misuse an environmental disaster through conduits that, alternatively, lead to an irreversible alteration of the equilibrium of an ecosystem, an alteration of the equilibrium of an ecosystem whose elimination is particularly burdensome and achievable only with exceptional measures or an offense against public safety;
- Environmental disaster and negligent environmental pollution, provided for by art. 452-quinquies Criminal Code and constituted by the conduct of those who, though



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unwilling, carry out the events foreseen by the articles. 452-bis and 452-quater Criminal Code because of negligence or imprudence or inexperience, or for non-compliance with laws, regulations, orders or disciplines;

- Traffic and abandonment of highly radioactive material, provided for by art. 452-sexies Criminal Code and constituted by the conduct of those who sell, buy, receive, transport, import, export, proxy to others, hold, transfer, abandon or unlawfully dispose of material with high radioactivity;
- Aggravating circumstances, provided for by art. 452-octies Criminal Code and applicable to those who commit the crimes referred to in Articles 452-bis, 452-quater, 452-quinquies and 452-sexies Criminal Code in association with other subjects;
- Offenses related to waste management, provided for by art. 256, paragraphs 1, 3, 5 and 6 of Legislative Decree 152/06 and constituted by the conduct of whom:
  - performs collection, transport, recovery, disposal, trading and intermediation of waste - both hazardous and non-hazardous - in the absence of the required authorization, registration or communication (paragraph 1);
  - creates or manages an unauthorized landfill, also possibly destined for the disposal of hazardous waste (paragraph 3);
  - does not comply with and provisions contained in or referred to in authorizations, as well as in the event of lack of the requirements and conditions required for registration or communications (paragraph 4);
  - carries out unauthorized waste mixing activities (paragraph 5);
  - realizes a temporary storage at the production site of hazardous medical waste in violation of the provisions of article 227, paragraph 1, lett. b) Legislative Decree 152/06 (paragraph 6, first sentence).
- Preparation or use of a false waste analysis certificate, provided for by art. 258, paragraph 4, second sentence, D. Lgs. 152/06 and constituted by the conduct of those who, in the preparation of a certificate of analysis of waste, provide false information on the nature, composition and chemical-physical characteristics of the waste, or makes use of a fake certificate during transport.
- Illicit waste traffic, as foreseen by art. 259, paragraph 1 of Legislative Decree 152/06 and consists of the conduct of those who carry out a shipment of waste constituting illicit traffic pursuant to Article 26 of Regulation (EEC) 1 February 1993, n. 259, or



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the shipment of the waste listed in Annex II of the aforementioned regulation in violation of article 1, paragraph 3, letters a), b), e) and d) of the same regulation.

- Organized activities for the illicit traffic of waste, even with high radioactivity, provided for by art. 260, paragraphs 1 and 2 of Legislative Decree 152/06 and constituted by the conduct of those who carry out, with more operations and through the preparation of organized continuative means and activities, the assignment, receipt, transport, export or importation or, in any case, the abusive management of large quantities of waste (even with high radioactivity).
- Falsification of a waste analysis certificate used in the control system for the traceability of the same, use of a certificate or a hard copy of the SISTRI fraudulently altered, provided for by art. 260-bis, paragraphs 6, 7 and 8 of Legislative Decree 152/06 and consisting of the conduct of whom:
  - in the preparation of a waste analysis certificate, used in the waste tracking system, provides false indications on the nature, composition and chemical-physical characteristics of the waste, and inserts a false certificate in the data to be provided for the purposes of traceability of waste (paragraph 6);
  - fails to accompany the paper copy of the SISTRI - MOVING AREA sheet and, where necessary, on the basis of current legislation, a copy of the analytical certificate that identifies the characteristics of hazardous waste (paragraph 7);
  - uses, during transport, a waste analysis certificate containing false information on the nature, composition and chemical-physical characteristics of the waste transported (paragraph 7);
  - accompanies the transport of waste (dangerous or non-hazardous) with a paper copy of the SISTRI - MOVING MOVEMENT sheet that has been fraudulently altered (paragraph 8).

### **K.2 SENSITIVE ACTIVITIES WITHIN THE ENVIRONMENTAL CRIMES**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in which "potentially" environmental crimes could be committed:

- Waste management.

For sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph



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3.2, the general principles of conduct and the specific prevention procedures described below shall be applied, with reference to environmental crimes.

### **K.3 GENERAL PRINCIPLES OF CONDUCT**

The protection of the environment and the protection of natural resources are high priority objectives for APS which has acknowledged the commitment to environmental protection within its own Code of Ethics and is committed to promoting actions that can guarantee sustainable development and environmental Protection. In particular, these actions include compliance with the regulatory and regulatory provisions of each country in which the Company operates and also extends to the legislation concerning environmental protection and the rational use of natural resources. Therefore, all the Recipients of the Model are forbidden to:

- performing actions or behaviors that are or can be interpreted as conduct, even if only negligent, capable of causing damage or danger to people's health; for the balance of the ecosystem, biodiversity and the environment in general (including areas subject to landscape, environmental, historical, artistic, architectural or archaeological constraints);
- use plants and equipment in violation of the environmental regulations and, in particular, with reference to the use of harmful pollutants and ozone;
- abandoning or depositing waste in an uncontrolled manner and / or putting it in a solid or liquid state in surface and groundwater;
- mix different categories of hazardous waste, or hazardous waste with non-hazardous waste;
- delegate the waste management activity to subjects not provided with a specific authorization for their disposal and recovery;
- violate the obligations of communication, sealing of mandatory registers and forms for waste management;
- falsifying or altering the waste analysis certificate, the use of which is also foreseen in the context of SISTRI;
- hinder or prevent access to the settlements by the persons in charge of the control.

Furthermore, the Recipients of the Model are required to:

- scrupulously respect current environmental legislation;



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- scrupulously respect all the provisions contained in the authorization documents, avoiding any abuse;
- scrupulously comply with all the provisions concerning the prevention of public safety;
- make its own development and investment choices taking into consideration and limiting potential impacts on the territory and the environment, with particular attention to the protection of protected sites or those subject to landscape, environmental, historical, artistic, architectural or archaeological constraints;
- ascertain, prior to the establishment of the relationship, the respectability and reliability of the suppliers of services related to waste management through the acquisition and verification of authorizations, as well as any environmental certifications owned by them and their validity in the time;
- make sure that the service providers that operate on the sites comply with the company's environmental procedures;
- prepare and monitor the effectiveness of the measures taken to monitor the correct management of wastewater discharges, in particular with regard to discharges containing dangerous substances, in full compliance with the provisions of current legislation;
- provide for the classification of waste produced in the context of company activities in accordance with the provisions of current legislation and the competent authorities and to this end inform and provide adequate training to personnel on the basis of their respective duties;
- ensure that each waste production unit regularly keeps the loading and unloading register and that it, together with the identification forms of the waste, are correctly and truthfully compiled, refraining from carrying out false ideological or material operations (for example: in relation to information on qualitative or quantitative characteristics of waste).

### K.4 SPECIFIC PREVENTIVE PROTOCOLS

In addition to the provisions of the previous paragraph K.3, the Company has adopted specific prevention protocols, shown below.

For **waste management operations**, the protocols provide for:

- information, training and communication activities for all staff in order to guarantee adequate awareness about the correct activities of



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differentiation and disposal of waste;

- periodic checks on the authorizations necessary for all the parties involved in the various phases of waste management (collection, transport, recovery, disposal);
- periodic monitoring of the correct management of loading and unloading registers and of documentation of disposal at the time of production and handling of waste;
- specific procedures that regulate the activities, roles and responsibilities of operations relating to waste management;
- suitable procedures for verifying and / or obtaining the authorizations necessary for waste management operations;
- appropriate procedures for carrying out waste identification, characterization, classification and registration activities;
- identification of the areas destined for temporary storage of waste and monitoring methods relating to the quantitative and / or time limits established by current legislation;
- periodic monitoring of the correct management of the FIR (Identification Forms of Waste), also using databases and summaries for the CER code (prepared by the person in charge of managing the SISTRI), preparatory to the correct compilation of the annual MUD (Single Declaration Model environmental);
- methods to ensure the availability of relevant documentation;
- are defined moral and technical-professional requirements, criteria and methods for the qualification of suppliers, which for the purposes of environmental issues are considered strategic (eg planners, transporters, disposal companies, entities that carry out the recovery activity);
- procedures for the periodic verification of said requirements are envisaged and implemented, also aimed at updating the supplier list;
- the requirements of the incoming goods and the contractual supply requirements (eg request for certifications, request for laboratory tests) are defined, in agreement with the Departments / Offices that take care of the design;
- criteria are defined for the selection of the external laboratories used for the checks, within the construction sites, on the parameters and environmental limits defined by law (eg use of accredited laboratories);



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- contractual clauses relating to compliance with the relevant environmental legislation in the execution of the individual supply or contract contract are defined.

### **K.5 INFORMATIVE FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not result in the production of an offense, lead to a deviation from the provisions of the control protocols.





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### **SPECIAL PART L – EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS IRREGULAR**

The purpose of this Special Section "L" is to provide an analysis of the risks relating to the commission of crimes for the employment of third-country nationals whose stay is irregular, to which are added the cases of "attempted crime" (art. 56 of the Criminal Code), where necessary, and for the participation of persons in the crime (Article 110 of the Criminal Code).

In relation to the above, the obligations - in summary form - that all Recipients must fulfill - within the limits of their respective competences and to the extent that they are involved in the performance of sensitive activities – shall be in compliance with the rules of conduct established in the same Special Part and with the regulations to which it refers directly or indirectly, in order to prevent the commission of crimes for the employment of third-country nationals whose stay is irregular, in the interest or to the benefit of APS.

In light of the above and with reference to the special part in subject, the following will be indicated:

- the types of crime;
- sensitive activities at risk of commission of offenses;
- the general principles of conduct;
- specific prevention protocols, as a preventive control system adopted in order to reduce the risk of committing crimes for the employment of third-country nationals whose stay is irregular.

#### **L.1 EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS IRREGULAR STATED IN ART. 25-DUODECIES OF D.LGS 231/2001**

On the basis of the analyzes carried out, the crime of the employment of third-country nationals whose stay is irregular, provided for by art. 22, paragraph 12-bis of Legislative Decree 286/1998, which consists of the conduct of those who, as an Employer, employ foreign workers without a residence permit or whose permit has expired and of which its renewal has not been requested, or is revoked or canceled if the employed workers are (alternatively):

- more than three, in number;
- minors of non-working age;



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- subject to the other particularly exploitative working conditions referred to in the third paragraph of art. 603-bis of the Italian Criminal Code, ie exposed to situations of serious danger, with reference to the services to be performed and working conditions.

### **L.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIME FOR EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS IRREGULAR**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in which "potentially" it could be committed the crime of employment of third-country nationals whose stay is irregular provided for by the art. 25-duodecies of the Decree:

- Selection and recruitment of personnel also through the use of temporary employment agencies;
- Selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors;
- Identification of commercial / financial partners, negotiation, stipulation and management of related contracts.

For the sensitive activities indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below are applied, with reference to the offense of employment of third-country nationals whose stay is irregular.

### **L.3 GENERAL PRINCIPLES OF CONDUCT**

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:



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- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

The present Special Section consequently involves the prohibition for the aforementioned parties to commit or adopt a behavior that consciously accepts the risk that crimes may be committed, such as:

- employ foreign workers completely without a permit of stay or with a revoked or expired permit and for which no renewal, revocation or cancellation has been requested by law;
- carry out actions aimed at obtaining entry into the territory of the State of a foreigner in violation of the provisions of the law, or acts aimed at obtaining the illegal entry of a foreigner in another State of which the person is not a citizen or has no title permanent residence;
- favor the stay of the foreigner in the territory of the State in order to derive an unfair advantage from the illegality condition in which the same does experience.

### L.4 SPECIFIC PREVENTIVE PROTOCOLS

For transactions concerning the **identification of commercial / financial partners, negotiation, stipulation and management of the related contracts**, the provisions of paragraphs C.4, D.7 and 11.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- the existence of the regulatory requirements for the regularity of the counterparty is verified through the delivery of the documentation required by law (eg single document of contribution regularity - DURC);

For transactions concerning the **selection, negotiation and signing of purchase orders / contracts with suppliers of goods / services / professional services, contractors and subcontractors**, the provisions of paragraphs D.7 and I.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- the existence of the regulatory requirements for the regularity of the counterparty is verified through the delivery of the documentation required by law (eg single document of contribution regularity - DURC);



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For the **selection and recruitment of personnel, also through the use of temporary employment agencies**, the provisions of paragraph C.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- when recruiting, for candidates who need a regular residence permit to work for the Company, the Head of the HRS Department asks such candidate for a copy of the aforementioned residence permit, of which he verifies the expiry in order to monitor its validity during the continuation of the employment relationship.

### **L.5 INFORMATIVE FLOWS TOWARDS THE SUPERVISORY BOARD**

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not result in the production of an offense, lead to a deviation from the provisions of the control protocols.



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### **SPECIAL PART M - CRIMES AGAINST INDUSTRY AND TRADE**

#### **M.1 APPLICABLE CRIMES**

On the basis of the analyzes carried out, the following crimes against industry and trade are considered applicable to the Company, as provided for by art. 25-bis.1 of the Decree:

- Disrupted freedom of industry or commerce, provided for by art. 513 Criminal Code, that punishes anyone who uses violence on things or fraudulent means to prevent or disturb the exercise of an industry or a trade.
- Illicit competition with threats or violence, provided for by art. 513-bis Criminal Code and which punishes anyone in the exercise of a commercial, industrial or otherwise productive activity, performs acts of competition with violence or threat.
- Manufacture and sale of goods made by usurping industrial property rights, provided for by art. 517-ter Criminal Code and that, without prejudice to the application of Articles 473 and 474 of the Criminal Code, punishes anyone, knowing the existence of the title of industrial property, manufactures or industrially uses objects or other goods made by usurping an industrial property right or in violation thereof, as well as those who, in order to profit, introduce in the territory of the State, holds for sale, offers for sale with direct offer to consumers or puts in circulation these assets.

#### **M.2 SENSITIVE ACTIVITIES IDENTIFIED WITHIN THE CRIMES AGAINST INDUSTRY AND TRADE**

Through a control and risk self-assessment activity, the Company has identified the sensitive activities listed below, in the context of which "potentially" crimes could be committed against the industry and commerce envisaged by art. 25-bis.1 of the Decree:

- Preparation of technical / commercial offers aimed at participating in competitive procedures with public entities, as well as related contracts.

For the sensitive activity indicated above, in addition to the general prevention protocols referred to in paragraph 3.1 and to the general principles of conduct referred to in paragraph 3.2, the general principles of conduct and the specific prevention procedures described below shall be applied, with reference to to crimes against industry and commerce.



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### M.3 GENERAL PRINCIPLES OF CONDUCT

This Special Section provides for the express prohibition against the Corporate Bodies, the Employees - directly - the External Collaborators - limited to the obligations contemplated in the specific procedures and codes of conduct and in the specific clauses included in the contracts implementing:

- engaging, collaborating or giving cause to the conduct of behaviors that - considered individually or collectively - directly or indirectly integrate the types of offenses falling under those considered above;
- violate the company principles and procedures set forth in this Special Section.

Within the aforementioned behavior, it is forbidden, in particular, to:

- spreading news and / or appreciation on the activity of a competitor who are also only potentially able to determine the discredit;
- carry out any activity that may be considered a form of competition that is not fully correct and transparent;
- transmitting false information to the detriment of potential third parties;
- carry out any form of intimidating or harassing activity against competitors.

Therefore, the subjects indicated above must:

- refrain from engaging in any situation whose purpose is resolved in carrying out activities aimed at disturbing the freedom of industry and commerce;
- ensure that the choice of suppliers is based on criteria of maximum objectivity and transparency.

### M.4 SPECIFIC PREVENTIVE PROTOCOLS

For transactions concerning the **preparation of technical / commercial offers aimed at participating in competitive procedures with public entities, as well as the related contracts**, the provisions of paragraphs A.4 and D.4 above apply to the corresponding sensitive activity. Furthermore, the protocols provide that:

- all employees of the Company operate in compliance with the laws and regulations in force, as well as the correct commercial practice and protection of competition;



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### M.5 INFORMATIVE FLOWS TOWARDS THE SUPERVISORY BOARD

The managers involved in the management of sensitive activities are required to promptly report to the Supervisory Board all those behaviors and facts that, even if they do not result in the production of an offense, lead to a deviation from the provisions of the control protocols.

### DEFINITIONS

**Sensitive activities:** company activities potentially at-risk commission of the offenses envisaged by Legislative Decree 231 and applicable to the Company.

**Code of Ethics:** a document that defines internally and externally the rules, obligations, duties and responsibilities of all top managers and subordinates, aimed at outlining and affirming approved and shared values and behaviors, also with the aim of preventing potential crimes.

**Control and risk self assessment:** specific analysis activity of the Company, aimed at detecting the activities in which crimes may be committed.

**Model or MOG:** the Organization, Management and Control Model suitable for preventing the potential commission of offenses, defined in accordance with the relevant legislation.

**Reference legislation:** Legislative Decree 231/2001 and any other legislation, connected to the Decree or its principles, which establish the administrative responsibility of a company for offenses committed by top managers or subordinates.

**Public Administration:** whether in national or foreign or community law, is meant any administration of the State, local or community public bodies, as well as any public body, agency or independent administrative authority and related articulations, any person acting as Official Public or of a Public Service Representative.

**Public Service (PU):** to the effects of the penal law, Public Officials are those who exercise a public legislative, judicial or administrative function. To the same effects, the administrative function is governed by rules of public law and by authoritative acts and



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characterized by the formation and manifestation of the will of the Public Administration or its development by means of authoritative or certifying powers.

**Responsibile:** subject, with powers of representation, administration or management, which is responsible for the operational management of a specific Department / Office of the Company.

**Company:** APS S.p.A.

**Top management:** persons who perform functions of representation, administration or management of the Company/Entity or of one of its Departments with financial and functional autonomy as well as persons who exercise, even de facto, the management and control of the same (Article 5, paragraph 1, letter a) of Legislative Decree 231/01).

**Supervisory Board or OdV/SB:** subject (monochrome or collective) that supervises the functioning and observance of the Mmodel (including the update) and must have powers of initiative and control (autonomy).