

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**

MO231



**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
PURSUANT TO LEGISLATIVE DECREE No. 231/2001**



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The adoption of the Model was resolved by the Board of Directors of Habasit Italiana SpA on October 23rd, 2015 and subsequently amended and supplemented, lastly by resolution of the Board of Directors dated 8<sup>th</sup> January 2021



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**TABLE OF CONTENTS**

<b>1. INTRODUCTION ON LEGISLATIVE DECREE NO. 231/01</b>	<b>4</b>
<b>2. TERMINOLOGY</b>	<b>4</b>
<b>3. ADOPTION OF THE MODEL</b>	<b>7</b>
3.1. MODEL STRUCTURE	8
<b>4. ASSESSMENT OF THE RISKS OF COMMISSION OF PREDICATE OFFENCES</b>	<b>10</b>
4.1. UNLAWFUL RECEIPT OF PUBLIC GRANTS TO THE DETRIMENT OF THE STATE OR A PUBLIC ENTITY OR THE EUROPEAN UNION OR FOR THE PURPOSE OF OBTAINING PUBLIC FUNDS AND COMPUTER FRAUD TO THE DETRIMENT OF THE STATE OR A PUBLIC ENTITY AND FRAUD IN PUBLIC SUPPLIES	10
4.2. EMBEZZLEMENT, EXTORTION, ILLEGAL INDUCEMENT TO GIVE OR PROMISE BENEFITS, BRIBERY AND ABUSE OF OFFICE	11
4.3. IT CRIMES AND ILLEGAL PROCESSING OF DATA	13
4.4. ORGANISED CRIME	14
4.5. COUNTERFAIT MONEY	15
4.6. CRIMES AGAINST INDUSTRY AND TRADE	16
4.7. CORPORATE OFFENCES	17
4.8. CRIMES AGAINST THE PERSON	19
4.9. MANSLAUGHTER AND SEVERE OR VERY SEVERE ACCIDENTAL INJURIES, IF COMMITTED IN VIOLATION OF THE PROVISIONS REGARDING THE SAFETY AND HEALTH AT THE WORKPLACE	20
4.10. RECEIVING, LAUNDERING AND USE OF ILLEGALLY OBTAINED CASH, PROPERTY OR VALUABLE INTEREST, AS WELL AS AUTORICICLAGGIO	21
4.11. COPYRIGHT INFRINGEMENTS	22
4.12. INDUCEMENT NOT TO REPORT, OR TO MAKE FALSE REPORTS, TO THE JUDICIAL AUTHORITIES	23
4.13. ENVIRONMENT CRIMES	23
4.14. EMPLOYMENT OF ILLEGALLY STAYING THIRD COUNTRY NATIONALS	25
4.15. CROSS-BORDER CRIMES	26
4.16. TAX OFFENCES	27
4.17. SMUGGLING	29
4.18. CROSS REFERENCE	30
<b>WE PROVIDE IN THE TABLE BELOW THE CROSS REFERENCE AMONG THE SPECIFIC CRIMES AND THE DOCUMENTATION PREPARED TO PREVENT THE COMMISSION OF CRIMES.</b>	<b>30</b>
<b>5. CODE OF ETHICS</b>	<b>35</b>
<b>6. DISCIPLINARY SYSTEM</b>	<b>35</b>
<b>7. SUPERVISORY BOARD</b>	<b>36</b>
<b>8. INFORMATION AND TRAINING ACTIVITY</b>	<b>37</b>
<b>9. WHISTLEBLOWING</b>	<b>38</b>



## 1. INTRODUCTION ON LEGISLATIVE DECREE No. 231/01

Legislative Decree no. 231/01 was issued on 8 June 2001 in order to adjust the Italian regulations on the responsibilities of companies with and without legal personality with international conventions (“Federal Sentencing Guidelines” (1991) and related Compliance Programs) and European directives (implementation of international deeds prepared based on article K 3 of the “Treaty of the European Union” (1992)).

Legislative Decree no. 231/01 named “*Rules on the administrative liability of bodies corporate, companies and associations with or without legal personality* according to article 11 of Law no. 300/2000” has introduced for the first time in Italy the liability of companies for crime-related administrative offences, committed in the interest or for the benefit of companies, by directors or employees. It prescribes that the active perpetrators are the persons having representative, administration and management functions in the company or in any company’s business unit having financial and functional independence, as well as the persons actually carrying out management and control and the persons subject to management and supervision of one of the above mentioned entities.

Legislative Decree no. 231/01 has therefore introduced the liability of the company for offences arising therein which must be added – although being different – to the specific responsibility of the actual perpetrator of the offence.

According to Legislative Decree no. 231/01 the punishment of certain crimes is extended to the assets of the company which has obtained the advantage or had the interest of committing the crime. For the commission of all offences a pecuniary penalty is inflicted (plus the confiscation of the profit which the company has earned from the offence, including in equivalent forms) and for more severe offences prohibitions and disqualifications are adopted, such as the suspension or revocation of licenses and concessions, the prohibition to negotiate with Public Administration, the disqualification from conducting the business, the exclusion or revocation of loans and contributions, the prohibition of publicising goods and services.

Starting from 8 June 2001 to date, Legislative Decree no. 231/01 has been amended and supplemented in order to be adjusted to the new predicate offences established in the new Conventions, International Protocols and European Directives. For this reason, with the expression “Legislative Decree no. 231/01” we refer to the latest updated version of the rule with all amendments and supplements.

Likewise, it is understood that all documents mentioned in the Organisation, Management and Control Model are in their latest version.

## 2. TERMINOLOGY

The words included in this document shall have the following meaning:

- **Sensitive activity:** activities at risk of commission of the offences prescribed by Legislative Decree no. 231/2001 entailing actions which, in principle, could give rise to conditions, occasions or means, including on an instrumental basis, for the actual commission of an offence;
- **CLAs:** the Collective Labour Agreements in force in the reference sectors of business of the Company;



- **CLA of the Rubber-Plastic sector:** applying for employees of the industry of rubber, electric cables and similar and the industry of plastic materials;
- **CNLA of the Industry sector:** applying for the Managers of industrial companies;
- **Code of Ethics:** a document including the general principles of conducts to be adopted with reference to the activities defined in this Model;
- **Legislative Decree no. 231/2001:** the decree including the “*Rules on the administrative liability of bodies corporate, companies and associations with or without legal personality according to article 11 of Law no. 300/2000*” published in the Official Journal no. 140/2001 and subsequent amendments and supplements:
- **Addressees:** shareholders, directors, statutory auditors, managers, employees, stakeholders, workers, including temporary workers, consultants and contractors of any kind, distributors and any other entity acting in the name and on behalf of the Company;
- **Employees:** all individuals having an employment relationship with the Company;
- **Non-compliant conducts:**
  - a. “**slight non-compliance**” when conducts are not characterised by criminal intent or negligence and have not entailed the risk of penalties or damages for the Company;
  - b. “**non-intentional non-compliance**” when conducts are not characterised by criminal intent and have not entailed the risk of penalties or damages for the Company;
  - c. “**repeated or serious non-compliance**”: when conducts are not characterized by criminal intent and are repeated or serious and have not entailed the risk of penalties or damages for the Company;
  - d. “**non-intentional violation**”: when conducts are characterised by negligence and have entailed the risk of penalties or damages for the Company;
  - e. “**wilful or serious violation**”: when the conducts are characterized by criminal intent or gross negligence and have entailed the risk of penalties or damages for the Company.
- **Guidelines:** those adopted to prepare the Organisation, Management and Control models pursuant to Legislative Decree no. 231/200 and provided by trade unions (e.g. CONFINDUSTRIA) taken into consideration for the purposes of this document;
- **MODEL:** the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree no. 231/2001 which formally identifies the activities at risk of commission of the predicate offences, the procedures to prevent them, describes the Code of Ethics adopted by the Company, the operating procedures of the Supervisory board as well as the Disciplinary System adequate to punish the non-compliance with the measures specified in the Model.
- **OV:** the Supervisory Board prescribed by article 6 of Legislative Decree no. 231/2001 which supervises the operation of and compliance with the Organisation, Management and Control Model and notifies when it is necessary to update it;
- **Officers:** persons in charge of the business processes and/or activities (including sensitive activities) and of the rules adopted to guarantee the control of risks also through the correct application of protocols and the prevention of offences pursuant to Legislative Decree no. 231/2001;
- **General principles of conduct:** the measures prescribed by the Code of Ethics in order to prevent the commission of Offences, subdivided according to the type of Addressees;
- **Specific principles of conduct:** the measures prescribed by the Organisation, Management and Control Model in order to prevent the commission of Offences, subdivided according to the type of Offences;
- **Protocols:** all documents (prevention systems pursuant to the law, procedures, authorization and decision-making processes, prohibiting and restricting measures, conduct principles) governing a specific process or a series of activities;
- **Offences:** the offences subject to the regulations prescribed by Legislative Decree no. 231/2001;

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
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MO231



- **Disciplinary system:** all penalty-inflicting measures applicable in the event of violation of the Organisation, Management and Control Model pursuant to Legislative decree no. 231/2001 (hereinafter referred to also as “Model 231” or “MO231” and the Code of Ethics (hereinafter also the “CE 231”));
- **Key personnel:** the persons specified in article 5(1) a) of Legislative Decree no. 231/2001, and i.e. the persons having representation, administration and management functions at the Company or at any Company’s business unit with financial and functional independence and actually carrying out the management and control of the Company, such as, by way of example, the members of the Board of Directors, the President and the General Manager;
- **Subordinate Staff:** the persons specified in article 5(1) b) or all those working under the management or supervision of any Key Personnel;
- **Company or Firm:** *Habasit Italiana S.p.A.*



### 3. ADOPTION OF THE MODEL

In order for Habasit Italiana S.p.A. to guarantee compliance with the law, correctness, clearness and transparency conditions in the conduct of all business activities, it has adopted the Organisation, Management and Control Model (hereinafter also the MODEL) in line with the provisions of Legislative Decree no. 231/2001.

The Board of Directors (BoD) of Habasit Italiana S.p.A. has approved the adoption of the MODEL pursuant to Legislative Decree no. 231/2001. This MODEL is a “deed issued by the managing body” (in compliance with the provisions of article 6(1) a) of Legislative Decree no. 231/2001) and any subsequent changes and supplements to it must be carried out by the Board of Directors of Habasit Italiana S.p.A..

Although the adoption of the MODEL is considered by the Legislative Decree no. 231/2001 as optional and not compulsory, Habasit Italiana S.p.A. deems it is an effective instrument in respect of those working inside and outside the company in order to guarantee the compliance with the general and specific conduct principles which can reduce or prevent the risk of commission of predicate offences, as identified in the section of the MODEL named “Risk Assessment” (RA231).

The identification of the activities at risk of commission of Offences and their management, through an effective system of controls, is aimed at:

- making all those working in the name and on behalf of *Habasit Italiana S.p.A.* fully aware of the risks to commit an offence subject to either criminal and administrative penalties, not only vis-à-vis themselves but also vis-à-vis the Company;
- reiterating that unlawful conducts are strongly disapproved by Habasit Italiana S.p.A. since (even though the Company could apparently obtain an advantage from that) they are contrary to either the regulations and the ethical and social principles observed by Habasit Italiana S.p.A. in the performance of its business mission;
- allowing Habasit Italiana S.p.A., by monitoring the activities at risk of commission of offence, to immediately take actions in order to prevent and fight the commission of offences. The purposes of the MODEL also include making the addressees aware of the compliance with roles, operating procedures and protocols.

Habasit Italiana S.p.A. has identified the categories of persons who might commit predicate offences as defined in article 5(1) b) of Legislative Decree no. 231/2001 and in particular “key personnel”. For this reason the company has prepared the PO-00 “Identification of Key personnel”, attached to the MODEL.

The adoption and the effective implementation of the MODEL not only provides Habasit Italiana S.p.A. with the exemption prescribed by Legislative Decree no. 231/2001, but also enables it to optimize, within the limits prescribed by it, its system of internal controls.

The update of the MODEL must be carried out by the General Manager who must coordinate and manage all information provided by the officers with regard to the updates of regulations, laws and/or operation, as well as to guarantee the disclosure of such updates to all business areas.



### 3.1. MODEL STRUCTURE

Since the provisions of Legislative Decree no. 231/2001 do not prescribe any outline for the Organisation, Management and Control Models, as already pointed out in the case-law, the Models must be “specifically designed for the entity in which it will be applied” and Habasit Italiana S.p.A. has designed its MODEL based on the consolidated procedures adopted by the company, the documents available and the indications of the Guidelines prepared by CONFINDUSTRIA.

The MODEL [MO231] adopted is an important document adequate to prevent the offences prescribed in Legislative Decree no. 231/2001.

#### 3.1.1. Documentation

The documentation satisfying the requirements established by Legislative Decree no. 231/2001 are:

- MODEL (general section and operating guideline) [MO231]<sup>(\*)</sup>;
- Assessment of the risk of commission of predicate risks (Risk Assessment) [RA231];
- Code of Ethics [CE231]<sup>(\*)</sup>;
- Disciplinary System [SD231];
- Supervisory Board [OV231].

<sup>(\*)</sup> Documents available on the Company’s website [www.habasit.it](http://www.habasit.it)

The above documents satisfy the following requirements:

- identifying the offences which can be committed and which imply the administrative responsibility of the Company;
- mapping the activities at risk of commission of a specific offence;
- establishing the actions (type, responsibility and frequency) to control the risk of commission of a specific offence;
- defining a disciplinary system adequate to punish non-compliance with the protocols and the corporate provisions;
- planning the information provided by and to be provided to the Supervisory Board.

#### 3.1.2. Documentation supporting the MODEL

Following the assessment of the risks of commission of predicate offences set out in Legislative Decree no. 231/2001, the MODEL is supported by the following documentation:

- Privacy Survey
- IT Regulation
- Internal Control System (ICS) standards;
- Operating protocols;
- Documentation on safety;
- Safety Risk Assessment Document (DVR);
- Interference Risk Assessment Document (DUVRI).

The above documents are periodically updated and made available to all entities involved.



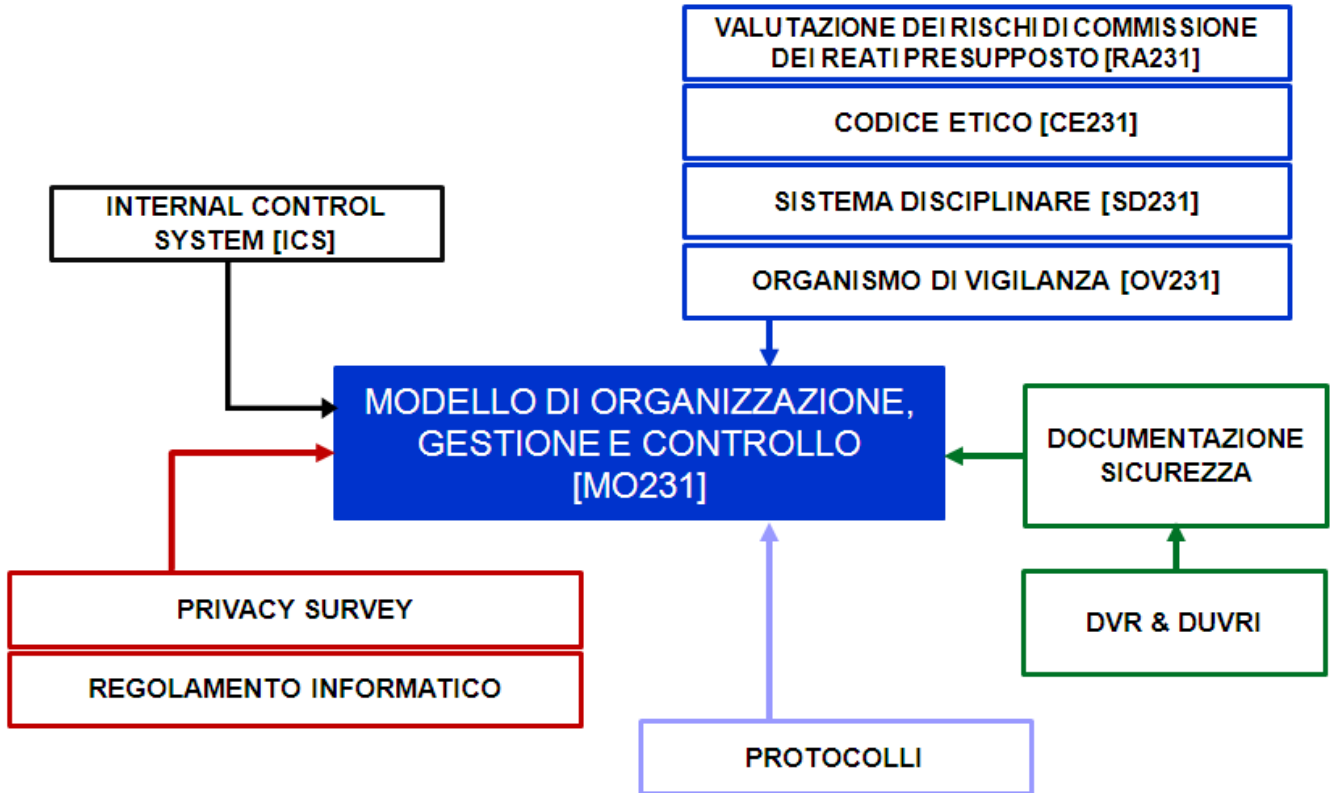


Figure 1 – Documentation outline.



#### **4. ASSESSMENT OF THE RISKS OF COMMISSION OF PREDICATE OFFENCES**

The document "Assessment of the risks of commission of predicate offences (Risk Assessment)" [RA231], included in the documentation satisfying the requirements set out in Legislative Decree no. 231/2001, describes either the procedures according to which the analysis of areas/activities at risk of commission of the predicate offences prescribed by Legislative Decree no. 231/2001 has been carried out and the related results.

The procedure adopted to prepare the RA231, consistently with the "Guidelines for the drawing up of the Organisation, Management and Control Models pursuant to Legislative Decree no. 231/2001" issued by Confindustria, is based on a self-assessment of the risks by the management with the support of external experts.

Sensitive activities have been managed taking into consideration the principles of traceability (each single transaction related to the sensitive activity is adequately recorded, if possible, and the decision-making and authorization process and the performance of the sensitive activity can be verified afterwards, including based on specific documentation) and of segregation of tasks (it is guaranteed that the responsibilities are allocated among the entity giving the authorization, the entity performing and the entity controlling the sensitive activity).

We provide below the sensitive activities identified and the related predicate offence and, for such activities, the specific conduct principles which the Addressees of the MODEL must comply with besides the general principles of the Code of Ethics [CE 231] and protocols.

##### **4.1. UNLAWFUL RECEIPT OF PUBLIC GRANTS TO THE DETRIMENT OF THE STATE OR A PUBLIC ENTITY OR THE EUROPEAN UNION OR FOR THE PURPOSE OF OBTAINING PUBLIC FUNDS AND COMPUTER FRAUD TO THE DETRIMENT OF THE STATE OR A PUBLIC ENTITY AND FRAUD IN PUBLIC SUPPLIES**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in **article 24 of Legislative Decree no. 231/2001**:

- Article 316-bis of the Penal Code: embezzlement to the detriment of the State;
- Article 316-ter of the Penal Code: unlawful receipt of public grants to the detriment of the State;
- Article 640 co.2 n.1 of the Penal Code: fraud;
- Article 640-bis of the Penal Code: aggravated fraud for the purpose of obtaining public funds;
- Article 640-ter of the Penal Code: computer fraud.

##### **4.1.1. Sensitive activities**

The sensitive activities referred to the crimes set out by the above articles consist of:

1. Management of contributions and/or loans, insurances or guarantees, special rate mortgages: identifications of the cases implying the taking out of loans, the management and monitoring of such loans, as well as the sending of documents and information to the competent offices of the public entities making the loan;
2. IT system management: these are the activities involving all entities subject to the protocol set out in the IT Regulation and in the Privacy Survey;



#### **4.1.2. Specific conduct principles**

The relationship with the Public Administration (PA) must be managed in a uniform manner, i.e. the persons representing *Habasit Italiana S.p.A.* vis-à-vis the PA must have been granted express powers by the Company, either through the system of powers of attorney actually in force at *Habasit Italiana S.p.A.* and by sub-delegating (formally or not) the powers granted and organizing the job tasks of the persons representing Habasit Italiana S.p.A.

The directors, employees, consultants, etc. must avoid giving rise to conflict of interest vis-à-vis the PA by observing the provisions of the Code of Ethics [CE 231] and must also:

- comply with the laws and regulations in force;
- operate in compliance with the powers of representation and signature delegated to them;
- observe the instructions given by the next level managers in compliance with the corporate rules, procedures and operating protocols;
- have a transparent and cooperating conduct in the performance of all activities aimed at sending data, information and documents to the PA;
- provide clear, accurate, complete and truthful information;
- utilise the loans/public grants solely for the purposes for which they have been requested and obtained;
- work without changing in any way the operation of the IT or electronic system of the PA or taking any action in respect of data, information or programs included in the IT and electronic system of the PA, in order to obtain an advantage for the Company;
- record in a correct and accurate manner the activities carried out and costs actually incurred in respect of the financed projects;
- guarantee the traceability of the decision-making, authorisation process and of the control activities performed;
- work in compliance with the current regulations on payment instruments, traceability of financial flows and anti-money laundering activities.

#### **4.1.3. References**

Documentation available:

- please refer to Cross Reference under par. 4.18.

#### **4.2. EMBEZZLEMENT, EXTORTION, ILLEGAL INDUCEMENT TO GIVE OR PROMISE BENEFITS, BRIBERY AND ABUSE OF OFFICE**

The company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in article **25 of Legislative Decree no. 231/2001**:

- Article 317 of the Penal Code: extortion;
- Article 318 of the Penal Code: bribery relating to official duties;
- Article 319 of the Penal Code: bribery for an act contrary to official duties;
- Article 319-bis of the Penal Code: aggravating circumstances;
- Article 319-ter (1) of the Penal Code: bribery in judicial proceedings [favouring or damaging one party];
- Article 319-ter (2) of the Penal Code: bribery in judicial proceedings [unfair prison sentence];
- Article 319-quater of the Penal Code: illegal inducement to give or promise benefits;



- Article 320 of the Penal Code: bribery of a public service provider;
- Article 321 of the Penal Code: penalties for the briber;
- Article 322 of the Penal Code: incitement to bribery;
- Article 346-bis of the Penal Code: Influence peddling.

#### **4.2.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the above mentioned articles consist of:

1. Management of the relationships with the PA for business requirements: contacts and relationships with Public officers (PO) and/or Public service providers (PSP) when satisfying the business requirements and performing the business activities entailing the relationship with public authorities or similar authorities, either in the conduct of the core business and in the performance of non-core activities;
2. Management of the inspections by PA/Supervisory authority: activities of the business functions performed during the inspections by public entities, public authorities, supervisory authority, tax administration;
3. Management of the arbitration and judicial proceedings: activities related to the management of civil, administrative, corporate and criminal litigations;
4. Management of human resources: activities related to the employment of personnel performing the business activities and the related management of careers, remuneration and bonuses and disciplinary measures;
5. Management of the administrative activity: activities for the management of cash, bank accounts, payments and collection of payments, loans and treasury;
6. Management of the Prevention and Protection System: activities related to the satisfaction and management of the requirements on health and safety at work (Legislative Decree no. 81/08 – Consolidated law on safety).

#### **4.2.2. Specific conduct principles**

The relationships with the Public Administration must be managed in a uniform manner, i.e. the persons representing Habasit Italiana S.p.A. vis-à-vis the PA must have been granted express powers by the Company, either through the system of powers of attorney actually in force at *Habasit Italiana S.p.A.* and by sub-delegating (formally or not) the powers granted and organizing the job tasks of the persons representing Habasit Italiana S.p.A.

The directors, employees, consultants, etc. must avoid giving rise to conflict of interest vis-à-vis the PA by observing the provisions of the Code of Ethics [CE 231] and must also:

- comply with the laws and regulations in force;
- operate in compliance with the powers of representation and signature delegated to them;
- observe the instructions given by the next level managers in compliance with the corporate rules, procedures and operating protocols;
- fully and immediately cooperate with the representatives of the PA or the supervisory authority during the inspection, by providing the documentation and information requested in a timely and exhaustive manner;
- guarantee that the inspections will be attended, if possible, solely by the persons authorized by the Company and that the inspections held and their outcome will be recorded;
- hold transparent and impartial relationships with the representatives of the judicial authority;
- always provide truthful, transparent and correct declarations;



- work in compliance with the current regulations on payment instruments, traceability of financial flows and anti-money laundering;
- avoid promising and making payments to POs and PSPs, including through an interposed entity;
- avoid promising and making gifts to POs and PSPs, including to their relatives, in such a way so as to influence the judgment independence or lead to guarantee any advantage for the Company;
- refer to the SA, or to its officer if it is a third party, any direct or indirect proposal of benefits from the POs or PSPs or general employees of the PA;
- inform the OV, or its officer if it is a third party, on gifts or benefits received of which value is higher than those usually received;
- guarantee that the employment process will be justified by actual business requirements;
- avoid accepting undue requests for money or services or goods in kind deriving, either directly or indirectly, from members, bodies, representatives, employees and consultants of public entities, Public Administration, political parties or movements, public authorities or companies and, anyway, from any public officer in exchange of services regarding his/her functions or qualifications (including with the purpose of satisfying the request made by a public officer or a person in charge of public services);
- avoid favoring partners, suppliers, consultants or other third parties, in the purchase processes, which have been suggested by the representatives of the Public Administration or Independent Administrative Authorities, as a condition of performing the subsequent activities.

#### **4.2.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

#### **4.3. IT CRIMES AND ILLEGAL PROCESSING OF DATA**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in article **24-bis of Legislative Decree no. 231/2001**:

- Article 491-bis of the Penal Code: Falsification of a public or private electronic document having evidential effectiveness;
- Article 615-ter of the Penal Code: Unauthorized access to a computer or computer system;
- Article 615-quater of the Penal Code: unlawful possession and distribution of access codes to IT or electronic systems;
- Article 615-quinquies of the Penal Code: distribution of IT equipment, devices or programs aimed at damaging or interrupting an IT or electronic system;
- Article 635-quater of the Penal Code: Damage of IT or electronic systems;

##### **4.3.1. Sensitive activities**

The sensitive activity referred to the offences set out in the above mentioned articles consists of:

1. Management of the IT system: activities regarding the governance of IT systems of Habasit Italiana S.p.A.: in particular, the activities at risk of commission of specific offences are those referring to logical accesses, data and systems, management of back-ups, management of



software, equipment, devices or IT programs, management of network safety and management of the physical safety of IT systems.

#### **4.3.2. Specific conduct principles**

The directors and employees carrying out activities relating to IT and electronic services and the data processing must not do the following:

- utilising the IT resources provided (e.g. pc and note books) for purposes other than the working purposes;
- unlawfully utilising IT and electronic systems;
- unlawfully holding, disclosing and utilising access codes for IT and electronic systems owned by them or third parties;
- unlawfully obtaining information included in the company's IT systems;
- installing, duplicating or disclosing to third parties programs (software) without an adequate license or the rights allowed by the license purchased (e.g. maximum number of installations or users);
- unlawfully intercepting, preventing, damaging and interrupting IT communication to and between third parties;
- damaging data, IT or electronic programs owned by third parties and those utilized by the PA or anyway public data or programs;
- installing equipment to intercept, damage and interrupt the IT and electronic communication to and between third parties.

The entities involved must comply with the laws and regulations in force and in particular, in order to avoid unlawful conducts by the users of IT and electronic systems, they must do the following:

- to implement control procedures;
- to carry out periodical controls and verifications on the company's IT and electronic activity and the IT programs utilized.

#### **4.3.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

### **4.4. ORGANISED CRIME**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in article 24-ter of Legislative Decree no. 231/2001:

- Article 416 (1-5) of the Penal Code: criminal conspiracy;
- Article 416 (6) of the Penal Code: criminal conspiracy [aimed at committing crimes against individual freedom and regarding illegal immigration];
- Article 416-bis of the Penal Code: mafia-type conspiracy;
- Article 416-ter of the Penal Code: crime of vote exchange in elections.

#### **4.4.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the articles mentioned above consist of:



1. All activities performed by key personnel and subordinate staff: specific offences related to organized crime can be abstractly identified as all activity areas of Habasit Italiana S.p.A. characterised by frequent and continuous contacts with third parties, if one or more entities inside the Company take advantage of their position and join other entities, including entities outside the company, in order to commit more crimes in the interest or for the benefit of the Company. At-risk activities are, for instance, the management of relationships with suppliers and consultants, the management of human resources, etc.

#### **4.4.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific provisions defined in the documents or protocols adopted by *Habasit Italiana S.p.A.* and in particular they must:

- observe the principles of loyalty, honesty and transparency in the relationships with third parties, as explained in the Code of Ethics;
- strengthen the ethical and conduct principles of the Code of Ethics with specific prohibitions and rules useful to prevent the commission of crimes as part of a group;
- make prior controls, as far as possible, on documents related to suppliers and customers involved in the commercial activities carried out by the Company;
- report to the Supervisory Board, or any other head, any direct or indirect proposal and/or promise related to valuable interest received from customers, suppliers or third parties.

#### **4.4.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

### **4.5. COUNTERFAIT MONEY**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in article **25-bis of Legislative Decree no. 231/2001**:

- Article 459 of the Penal Code: Counterfeiting stamps, introducing into the State, purchasing, holding or putting into circulation counterfeit stamps;
- Article 464(1) and (2) of the Penal Code: use of counterfeit or falsified stamps;
- Article 473 of the Penal Code: Counterfeiting, falsification and use of trademarks, distinctive signs, patents, models or designs;
- Article 474 of the Penal Code: introduction into the State and sale of products with false signs.

#### **4.5.1. Sensitive activities**

The sensitive activities referred to the offences set out by the above mentioned articles consist of:

1. Management of administrative activity: activities of the administrative function preceding the purchase of stamps;
2. Management of trademarks, distinctive signs, patents, models and designs: i.e. management of "industrial property". This entails the right of exclusive utilization of the property, as well as the protection for a definite term: the owner of the industrial property is protected from the unlawful exploitation of the protected property by third parties.



#### **4.5.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific provisions set out in the documents or protocols adopted by Habasit Italiana S.p.A. and in particular they must:

- have a correct, transparent and cooperative conduct in compliance with the laws and internal procedures in all activities aimed at the management of the relationships with the suppliers;
- not hold commercial relationships with individuals and legal entities in respect of which it is well-known or suspected that they perform illegal activities referred to counterfeiting, falsification or use of trademarks or distinctive signs, as well as the introduction into the State and sale of products with false signs;
- carry out prior controls, as far as possible, on documents related to suppliers and customers involved in the commercial activities carried out by the Company.

#### **4.5.3. References**

Documentation available:

- please see the Cross Reference under 4.18.

### **4.6. CRIMES AGAINST INDUSTRY AND TRADE**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out **in article 25-bis(1) of Legislative Decree no. 231/2001**:

- Article 513 of the Penal Code: Tortious interference in industry or trade;
- Article 513bis of the Penal Code: Unlawful competition with threat and violence;
- Article 514 of the Penal Code: Frauds against Italian companies;
- Article 515 of the Penal Code: Fraud in trade transactions;
- Article 517 of the Penal Code: Sale of industrial products with false signs;
- Article 517-ter of the Penal Code: Manufacturing and sale of goods encroaching on industrial properties.

#### **4.6.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the above mentioned Articles consist of:

1. Management of trademarks, distinctive signs, patents, models and designs: i.e. management of industrial properties. This entails the right of exclusive utilization of the property, as well as the protection for a definite term: the owner of the industrial property is protected from the unlawful exploitation of the protected property by third parties.
2. Sale of products: sale of products unlawfully having a EC mark due to the absence or lack of technical requirements and/or technical documentation, as well as the sale of products with components having distinctive signs which might mislead the buyer in respect of their origin;
3. Management of purchases: managing the activities related to the supply of goods and request for services affecting the management of financial and monetary flows as well;
4. Management of commercial activities: commercial practices and specifically conducts vis-à-vis competing suppliers, customers and companies.





#### **4.6.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific provisions set out in the documents or protocols adopted by Habasit Italiana S.p.A. and in particular they must:

- work in compliance with the company's practice related to the correct application of "product directives";
- select suppliers according to clear procedures and prefer suppliers which can guarantee the observance of ethical, organizational and technical principles;
- provide information, when necessary and as far as necessary, on the third parties selected with regard to industrial property requesting for self-declarations for patents, trademarks and signs or certification of non-violation of third parties' rights;
- verify that all activities carried out vis-à-vis the competitors of the Company always comply with the principles of fairness and transparency, pursuant to the applicable laws on competition and anti-trust matters;
- avoid making undue pressure, threats or any kind of violence vis-à-vis competitors and/or their partners or employees;
- avoid entering into agreements or contracts with competitors which might undermine competition;
- avoid threatening the competitors of bringing actions or taking measures against them if this is done intentionally as a pretext, with no grounds or solely with the aim of jeopardizing the conduct of the competitors' business.

#### **4.6.3. References**

Documentation available:

- please see the Cross Reference under 4.18.

### **4.7. CORPORATE OFFENCES**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in **article 25-ter of Legislative Decree no. 231/2001**:

- Article 2621 of the Civil Code: false corporate reporting;
- Article 2621-bis of the Civil Code: minor facts;
- Article 2625(2) of the Civil Code: obstruction of controls;
- Article 2626 of the Civil Code: undue repayment of contributions;
- Article 2627 of the Civil Code: unlawful distribution of profits and reserves;
- Article 2628 of the Civil Code: unlawful transactions in shares or equity interests or of the controlling company;
- Article 2629 of the Civil Code: transactions prejudicial to creditors;
- Article 2632 of the Civil Code: Artificial formation of the share capital;
- Article 2635 of the Civil Code: private-to-private bribery;
- Article 2635-bis of the Civil Code: incitement to bribery;
- Article 2638(1) and (2) of the Civil Code: obstruction of the duties of the Public Supervisory Authorities.



#### **4.7.1. Sensitive activities**

The sensitive activities referred to the crimes established in the above mentioned articles consist of:

1. Keeping the accounting and preparing the financial statements and reports: continuous activities aimed at keeping the accounting and preparing the financial statements and reports;
2. Management of administrative documents: managing the relationships with shareholders, statutory auditors and contact persons of the auditing company, in order to provide the information and data necessary for the auditing activity performed by them;
3. Management of dividends: managing the activities and requirements connected with the day-to-day corporate transactions;
4. Management of contributions: activities and obligations related to the managements and availability of contributions made by the shareholders;
5. Management of the purchases and subscriptions of treasury shares by the company: managing the activities carried out for purchasing or subscribing the treasury shares;
6. Management of capital reductions or mergers and demergers, if any: managing the activities and requirements connected with non-recurring corporate transactions;
7. Communication with the Supervisory Authority: activities aimed at managing the notifications and obligations vis-à-vis the Supervisory Authority;
8. All activities affecting the preparation of accounting documents
9. Management of the company's reports required by the law.

#### **4.7.2. Specific conduct principles**

The directors must comply with transparency principles when taking the company's decisions which have a direct effect on the shareholders and third parties, as required by the Code of Ethics [CE231].

Moreover, they must periodically inform the Board of Directors and the statutory auditors on the activities performed when exercising the powers delegated to them.

The employees working in the areas which are fundamental for the preparation of the financial statements must cooperate in the control activities according to the provisions of the Internal Control System (ICS).

Moreover, the employees must:

- comply with the laws and regulations;
- work observing the powers of representation and signature and the powers of attorney delegated;
- comply with the instructions given by key personnel in compliance with the company's rules and procedures;
- notify the OV on any actions taken in violation of the provisions of the MODEL.

In particular, as regards the preparation, drawing up, approval and publication of the financial statements, the entities involved must:

- guarantee the accuracy of the data for which they are responsible for the correct recording in the financial statements;
- prepare all valuations necessary for the correct recording of assets and liabilities;
- carry out periodical reconciliations of accounting data related to the transactions performed;



- guarantee the compliance with the tax and social security regulations in force;
- certify that the data, valuations provided and prepared are consistent with the correctness and truthfulness criteria set out by the Civil Code and the accounting principles adopted;
- guarantee that all corporate information provided is consistent with the actual state of affairs;
- guarantee that all information provided is reported in the company's deeds and books.

Moreover, the entities involved must:

- guarantee the monitoring of in- and out-flows related to all transactions;
- guarantee that all cash receipts and payments and bank debit and credit are justified by way of adequate documentation, in respect of goods and services actually provided or received and of tax and corporate requirements established by the law;
- guarantee the performance of periodical reconciliations in the relationships with banks, clients and suppliers;
- guarantee that all transactions carried out, affecting the treasury, are timely and correctly recorded, so that they can be described in detail and the different levels of responsibility can be identified.

The directors must:

- guarantee that all transactions carried out to perform the current activities of the company comply with the procedures and the powers established by the company's articles of association;
- guarantee that the transactions related to the Company's share capital are carried out fully in compliance with the applicable regulations and its articles of association, with specific reference to the transactions regarding dividends, contributions, subscription and/or purchase of treasury shares.

#### **4.7.3. References**

Documentation available:

- please see the Cross Reference under 4.18.

## **4.8. CRIMES AGAINST THE PERSON**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offence set out in **article 25-quinquies of Legislative Decree no. 231/2001**:

- Article 600 of the Penal Code: enslavement.

### **4.8.1. Sensitive activities**

The sensitive activities referred to the crime established in the above mentioned article consist of:

1. Management of human resources: management of operating activities by the human resources function of the Company, including by cooperating with temporary work agencies.

### **4.8.2. Specific conduct principles**

The directors and employees performing the selection of the personnel must observe the provisions of the Code of Ethics [CE231], and in particular:

- all employees must be employed under a contract, no type of illegal work is allowed;



- any kind of discrimination towards the employees is prohibited;
- all personnel shall have the right to work in conditions respecting the dignity of any person. For this reason, the employees are protected from any act of physical and psychological violence and any attitude or behaviour discriminating or damaging any person, his/her convictions or preferences.

Moreover, the entities involved in the management of the personnel must:

- guarantee that personal data are accurately stored;
- comply with the laws and regulations in force;
- observe the instructions given by key personnel in compliance with the company's rules and procedures.

Habasit Italiana S.p.A. must notify temporary work agencies on the contents of the MODEL and the Code of Ethics, of which knowledge and observance are a contractual obligation.

#### **4.8.3. References**

Documentation available:

- please see the Cross Reference under 4.18.

#### **4.9. MANSLAUGHTER AND SEVERE OR VERY SEVERE ACCIDENTAL INJURIES, IF COMMITTED IN VIOLATION OF THE PROVISIONS REGARDING THE SAFETY AND HEALTH AT THE WORKPLACE**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in **article 25-septies of Legislative Decree no. 231/2001**:

- Article 589 of the Penal Code [in violation of the provisions regarding the safety and health at the workplace, Legislative decree no. 81/2008]: manslaughter;
- Article 590 of the Penal Code: accidental injuries.

##### **4.9.1. Sensitive activities**

The sensitive activities referred to the crimes established in the above mentioned articles consist of:

1. Management of the Prevention and Protection service: activities connected with the fulfilment and management of the obligations regarding accident prevention and health and safety protection at work according to Legislative Decree no. 81/08 and subsequent amendments and supplements (Italian Consolidated Law on Safety).

##### **4.9.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific conduct principles set out in the documentation on safety of Habasit Italiana S.p.A.

A system of principles has been set out in order to guarantee the fulfilment of the legal obligations related to the following:

- observance of the technical and structural legal standards related to equipment, workplaces, chemical, physical and biological agents;
- evaluation of risks and preparation of the prevention and protection measures resulting therefrom;



- organisational activities (emergencies, first aid, management of procurement contracts, periodical meetings on safety, consultation with the workers' health and safety representatives);
- health surveillance activities;
- information and training of employees;
- supervision of the observance of safety of work procedures and instructions by employees;
- acquisition of documentation and certification required by the law;
- periodical verification of the application and effectiveness of the procedure adopted.

All addressees must:

- comply with the obligations set out in Legislative decree no. 81/08 and subsequent amendments and supplements;
- strictly pay attention in the performance of their duties, by adopting the prevention and protection measures, by cooperating in order to effectively prevent risks;
- timely notify the functions involved and according to the procedures established by the company's procedures in force on any danger and at-risk situation, accident and violation of conduct rules and company's procedures;
- utilise the equipment at the workplace as well as the transport means and the individual protection devices, if any, according to the instructions provided;
- attend training courses, if any;
- take direct actions in the event of a danger and urgent cases only, consistently with its competences and possibilities;
- undergo the health checks prescribed by the law;
- remove or change without authorisation the security, notification or control devices;
- avoid carrying out operations on their own initiative in respect of which they have no responsibility or which might jeopardize their security or the other workers' security.

#### **4.9.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

#### **4.10. RECEIVING, LAUNDERING AND USE OF ILLEGALLY OBTAINED CASH, PROPERTY OR VALUABLE INTEREST, AS WELL AS *AUTORICICLAGGIO***

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out **in article 25-octies of Legislative Decree no. 231/2001**:

- Article 648 of the Penal code: receipt of stolen goods;
- Article 648-bis of the Penal code: money laundering;
- Article 648-ter of the Penal Code: use of illegally obtained cash, property or valuable interest;
- Article 648-ter(1) of the Penal code: *autoriciclaggio* (laundering of proceeds of criminal conduct by the same person who committed or contributed to the commission of the predicate offense which resulted in the realisation of such proceeds);

##### **4.10.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the above mentioned articles consist of:



1. Management of purchases: supply of goods, services and work affecting the management of financial and cash flows (management of cash, bank accounts, loans and treasury).
2. Management of the administrative activity: the administration, finance and control process of the company with the related activities of management of assets and liabilities and taxes.

#### **4.10.2. Specific conduct principles**

The entities involved in the above mentioned activities must comply with the conduct prescribed by the documents and protocols adopted by Habasit Italiana S.p.A.

In particular, the addressees involved in the supply process must:

- work in compliance with the current regulations and company's procedures, as well as the traceability of financial flows, if applicable;
- always utilise, if possible, documents in writing when giving equipment, work and services, including professional assignments;
- guarantee that the choice of suppliers is made by the competent functions and on the basis of quality, professionalism, reliability and economic requirements;
- carry out specific controls when supplies of goods are offered at prices significantly lower than market prices, aimed at verifying, if possible, the actual origin of the goods and, within the limits of the available information, identity and ethics of the counterparty;
- refuse to pay remuneration, fees or commissions to consultants, independent contractors, agents or other entities, either public or private entities, not compliant with the contracts in force;
- not accept payments from entities which are not the actual debtors of the Company;
- provide the documentation adequately demonstrating the payment made/received;
- guarantee the traceability of the entire process.

#### **4.10.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

### **4.11. COPYRIGHT INFRINGEMENTS**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in **article 25-novies of Legislative Decree no. 231/2001**:

- Article 171-bis(1) of Law no. 633/1941 and subsequent amendments and supplements with Law no. 2/2008 "Copyright"

#### **4.11.1. Sensitive activities**

The sensitive activities referred to the crime set out in the above mentioned article consist of:

1. IT system management: activities involving all employees subject to the protocol defined in the IT Regulations and Privacy Survey;
2. IT purchase management: purchases or lease of software.

#### **4.11.2. Specific conduct principles**



The entities involved in the above mentioned sensitive activities must comply with the conduct prescribed by the documents and protocols adopted by Habasit Italiana S.p.A. and must:

- guarantee that solely original, duly authorized or licensed software is installed at the individual workstations and server and that the limit of installation of users allowed by the related licenses is observed;
- guarantee that the access to third parties' database, of which right has been lawfully acquired, is allowed solely to the users who need to use it for the purposes of their tasks;
- guarantee that the choice of suppliers is made on the basis of lawful, reliable and economic requirements.

#### **4.11.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

#### **4.12. INDUCEMENT NOT TO REPORT, OR TO MAKE FALSE REPORTS, TO THE JUDICIAL AUTHORITIES**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in article **25-decies of Legislative Decree no. 231/2001**:

- Article 377-bis of the Penal Code: inducement not to report, or to make false reports, to the judicial authorities.

##### **4.12.1. Sensitive activities**

The sensitive activity referred to the crime of the above mentioned article consists of:

1. Management of arbitration and judicial proceedings: management of criminal litigations, with specific regard to the direct or indirect involvement of directors, employees or other entities linked to Habasit Italiana S.p.A. in criminal proceedings.

##### **4.12.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must observe the specific conduct prescribed by the documents and protocols adopted by *Habasit Italiana S.p.A.* and must:

- observe the principles requiring strict cooperation with public authorities, as well as the accuracy and truthfulness of information;
- strengthen the ethical and conduct principles of the Code of Ethics with specific prohibitions and conduct rules in order to prevent the commission of the above mentioned crimes.

##### **4.12.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

#### **4.13. ENVIRONMENT CRIMES**



Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following offences set out in **article 25-undecies of Legislative Decree no. 231/2001**:

- Article 452-bis of the Penal Code: environment pollution;
- Article 452-quinquies of the Penal Code: negligent environmental crimes;
- Article 256, Legislative Decree no. 152/2006: non-authorized management of waste;
- Article 257, Legislative Decree no.152/2006 (1 and 2): sites remediation;
- Article 258, Legislative Decree no.152/2006 (4): violation of reporting obligations and of the obligations to keep records and forms;
- Article 452-quaterdecies of the Penal Code: illegal trafficking in waste;
- Article 260-bis, Legislative Decree no. 152/2006 (6,7,8): IT control system of traceability of waste<sup>1</sup>.
- Article 279, Legislative Decree no. 152/2006: exceeding of air pollution thresholds;
- Article 3, Law no. 549/1993: termination and reduction of the use of depleting substances;

#### **4.13.1. Sensitive activities**

The sensitive activities referred to the crimes set out by the above mentioned articles consist of:

1. Management of waste carriers and waste disposal plants;
2. Management of temporary storage of waste;
3. Waste management;
4. Management of environment emergencies;
5. Management of suppliers of environment services (external analyses labs);
6. Management of the control system for traceability of waste;
7. Management of authorisations for air emissions;
8. Management of equipment with R22;
9. Management of manufacturing and processing activities.

#### **4.13.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must observe the specific conduct prescribed by the documents and protocols adopted by *Habasit Italiana S.p.A.* and, consistently with the principles included in the Code of Ethics, **must not**:

- have a conduct which might imply one of the crimes set out in Legislative Decree no. 231/2001;
- commit or cause to commit a violation of the conduct and control protocols;
- pursue the purpose of cost saving and time reduction to the detriment of the environment, during the adoption of control measures;
- adopt conducts aimed at unduly influencing, in the interest of the Company, the judgment or opinion of the Supervisory authority, at the time of the inspections and verifications.

Moreover, the entities involved in the above mentioned sensitive activities, must also:

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<sup>1</sup> Since *SISTR*I (Italian control system for traceability of waste) has been abrogated, the Ministry of Environment introduced an electronic record for traceability of waste, which however is not yet operating. The entities required to carry out the traceability of waste by way of *SISTR*Y (and now by way of the electronic record) must comply with the obligations under Legislative Decree no. 152/2006 in the version prior to the amendment made by Legislative Decree no. 205/2010. At this time, the fines applicable in the event of violations committed from 1 January 2019 are prescribed by article 258 of Legislative Decree no. 152/2006 (in the wording in force prior to the amendments made by Legislative Decree no. 205/2010) and no longer the fines prescribed by Article 260bis thereof, which are implicitly abrogated since they are ancillary to the regulations on *SISTR*I.





- verify the update of the procedures adopted in respect of the environmental issues;
- guarantee the adoption and disclosure of the best practice on environmental issues, in particular with regard to the prevention of critical events;
- define and evaluate the significance of negative environmental impacts which cause potential risks of committing environmental offences;
- identify the measures to control negative environmental aspects by virtue of the level of acceptability of the risk to commit environmental offences;
- identify the environmental emergency scenarios;
- define roles, responsibilities and measures to control emergency situations;
- identify the enactments adequate to avoid risks for the public health or deterioration of habitats;
- define terms and procedures to perform emergency tests;
- prescribe the procedures to keep records containing the reference to tests and simulations carried out and emergency situations occurred, in order to enable the evaluation of the adequacy of the response plans prepared and the traceability of the corrective actions taken;
- identify and take corrective and verifying actions regarding the actual implementation thereof;
- notify the results to the governing body.

#### **4.13.3. References**

Documentation available:

- please see the Cross Reference under par. 4.18.

#### **4.14. EMPLOYMENT OF ILLEGALLY STAYING THIRD COUNTRY NATIONALS**

Following the Risk Assessment, the Company identified the preconditions for the risk of committing the following offences under Article 25-duodecies of Legislative Decree no. 231/2001:

- Article 22(12-bis) of Legislative Decree no. 286/1998: fixed-term and open-term employment;
- Article 12(3, 3-bis, 3-ter) of Legislative Decree no. 286/1998: regulations against illegal immigration;
- Article 12(5) of Legislative Decree no. 286/1998: regulations against illegal immigration.

##### **4.14.1. Sensitive activities**

Sensitive activities referred to the above mentioned articles consist of:

- Management of human resources coming from Non-EU countries: hiring and managing employees coming from non-EU countries, including , *inter alia*, control of the documentation regarding their residence permit and the recording of such documentation.

##### **4.14.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific conduct principles established by the protocols adopted by Habasit Italiana S.p.A. and, consistently with the principles included in the Code of Ethics, must:

- avoid adopting conducts which might entail one of the offences included in Legislative Decree no. 231/2001 or which might become an offence;
- avoid committing or causing the breaching of the specific protocols of conduct and control;
- verify that all staff are employed with a regular employment contract;



- verify that the employees coming from a non-EU country have started and subsequently carried on the procedures related to the issue or renewal of the documents for their valid residence permit;
- guarantee verification and holding of the documentation regarding the employees coming from a non-EU country showing that they have a valid residence permit;
- periodically verify the validity of the documentations regarding the residence permit of the employees coming from a non-EU country.

#### **4.14.3. References**

Documentation available:

- Please see the Cross Reference to par. 4.18.

#### **4.15. CROSS-BORDER CRIMES**

Cross-border crimes are crimes characterised by the involvement of an organised group of criminals and by the fact that the offence has been committed in more than one State or has been committed in one State but produced significant effects in another state.

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following cross-border crimes set out in Legislative Decree no. 231/2001:

- Article 416 of the Penal Code: criminal conspiracy;
- Article 416-bis of the Penal Code: mafia-type conspiracy;
- Article 377-bis of the Penal Code: inducement not to report, or to make false reports, to the judicial authorities;
- Article 378 of the Penal Code: aiding and abetting
- Article 12(3, 3bis, 3ter) and 5 of Legislative Decree no. 286/1998: regulations against illegal immigration.

##### **4.15.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the above mentioned articles consist of:

- All activities performed by key personnel and subordinate staff: the specific offences related to organized crime may be abstractly committed in all business areas of Habasit Italiana S.p.A. which are characterized by frequent or continuous contacts with third parties, if one or more persons working at the Company take advantage of their positions and associate with persons outside the Company in order to commit organized crimes in the interest or for the benefit of the Company. Activities at risk can be, for instance, management of relationships with suppliers and consultants, management of human resources;
- Sales management: managing the activities related to the sale of goods, affecting the management of financial and cash flows as well (management of cash, bank accounts, loans and treasury);
- Management of arbitration and judicial proceedings: managing criminal litigations, with specific reference to the direct or indirect involvement of directors, employees or other entities connected with Habasit Italiana S.p.A. in criminal proceedings;
- Management of human resources coming from non-EU countries: hiring and managing employees coming from non-EU countries, including, *inter alia*, controlling the documentation related to their valid residence permit and its recording.



#### **4.15.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must observe the specific conduct prescribed by the documents and protocols adopted by *Habasit Italiana S.p.A.* and must

- observe the prohibition to adopt, cooperate in or encourage conducts which might imply cross-border crimes or offences;
- observe the principles of greatest cooperation with Public Authorities, as well as of accuracy and truthfulness of information;
- observe the principles of loyalty, honesty and transparency in the relationships with third parties stated in the Code of Ethics;
- assess and control that the documentation regarding the employees coming from non-EU countries is true and valid;
- verify that all staff are employed with a regular employment contract;
- verify that employees coming from a non-EU country have started and subsequently carried on the procedures related to the issue or renewal of the documents for their valid residence permit;
- guarantee verification and holding of the documentation regarding the employees coming from a non-EU country showing that they have a valid residence permit;
- periodically verify the validity of the documentations regarding the residence permit of the employees coming from a non-EU country.

#### **4.16. TAX OFFENCES**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following crimes set out in Article **25-quinquiesdecies** of Legislative Decree no. 231/2001:

- Article 2(1) and 2 bis of Legislative Decree no. 74/2000: false tax return by using invoices and other documents related to inexistent transactions;
- Article 3 of Legislative Decree no. 74/2000: false tax return by way of other fraudulent acts;
- Article 4 of Legislative Decree no. 74/2000: false return;
- Article 5 of Legislative Decree no. 74/2000: failure to file a tax return;
- Article 8(1) and 2-bis of Legislative Decree no. 74/2000: issue of invoices and other documents related to inexistent transactions;
- Article 10 of Legislative Decree no. 74/2000: concealing or destroying accounting documents;
- Article 10-quarter of Legislative Decree no. 74/2000: undue offsetting;
- Article 11 of Legislative Decree no. 74/2000: fraudulent tax evasion.

##### **4.16.1. Sensitive activities**

The sensitive activities referred to the crimes set out in the above mentioned articles consist of:

1. Management of the relationships with the Public Administration: contacts and relationships with the Public officers and/or Persons in charge of public services for the purposes of tax obligations;
2. Management of the administrative and accounting activity: administration, finance and control business process related to the management of assets' and liabilities' cycle, as well as the activities relevant for tax purposes, such as preparation and filing of income tax returns, issue and holding of documentation for tax purposes;
3. Management of Human Resources: management of the operating activities by the Company's HR function with regard to reimbursement of the employees' expenses;
4. Management of sales: managing the activities related to the sale of goods, affecting the management of financial and cash flows (management of cash, bank accounts, loans and treasury).



5. Management of purchases: managing the activities related to the supply of goods and request for services, including selection and characterization of suppliers and consultants.

#### **4.16.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific provisions defined in the documents or protocols adopted by *Habasit Italiana S.p.A.* and in particular they must:

- comply with the laws and regulations in force;
- operate in compliance with the powers of representation and signature, the proxies and powers of attorney delegated to them;
- have a transparent and cooperating conduct in the performance of all activities aimed at sending data, information and documents to the PA;
- provide clear, accurate, complete, truthful, transparent information which describe the facts;
- guarantee the traceability of the decision-making, authorisation process and of the control activities performed;
- report to the Supervisory Board or one's own next level manager any direct or indirect request or proposal received in order to breach or avoid the conduct rules herein included or the rules defined in the documents and/or protocols adopted by Habasit Italiana S.p.A.;
- avoid having commercial relationships with entities, individuals and legal persons, either customers or suppliers/consultants, which are suspected to conduct illegal business, of any type;
- select suppliers through clear procedures and guarantee that those providing more guarantees with regard to ethic conduct, organisational and technical attitude will be selected;
- make the following assignments in writing: supplies, works and services, including professional services and performance of specific controls over the offers of supply of goods at prices significantly lower than those on the market, aimed at verifying, if possible, the actual origin of goods and, within the limits of the information available, the identity and ethical conduct of the counterparty;
- issue the required underlying documents in respect of any payment made or received;
- guarantee the monitoring of in- and out-flows related to all transactions and that bank debit and credit are justified by way of adequate documentation, in respect of goods and services actually provided or received and of tax and corporate requirements established by the law;
- guarantee the performance of periodical reconciliations in the relationships with banks, clients and suppliers;
- guarantee that all transactions carried out, affecting the treasury, are timely and correctly recorded, so that they can be described in detail and the different levels of responsibility can be identified.
- verify the observance of the procedures regarding expense limits and reimbursements, by verifying, *inter alia*, the receipts provided, in order to guarantee that the latter correspond to the amounts requested and their inherence with the business;
- implement, if necessary, observe and enforce the procedures for the operation of the purchase processes in order to guarantee the separation of roles of the entities requesting for the purchase and those giving authorization (in compliance with the thresholds of expense established), the traceability of the operations carried out and the identification of the responsibilities of the functions involved;
- avoid having conducts which actually hamper the control and audit activity by the statutory auditors and/or auditors and the control and assessment activity carried out by the Tax authority.



In particular, with regard to the preparation, filling in and filing of income tax returns and the preparation, drawing up, sending/receipt and holding of accounting documents, the entities involved in such activities must:

- guarantee the accuracy of the data for which they are responsible for the correct recording in the financial statements;
- prepare all valuations necessary for the correct recording of assets and liabilities;
- carry out periodical reconciliations of accounting data related to the transactions performed;
- verify and certify that data, information and evaluations provided and processed comply with the fairness and truthfulness criteria established by the Civil Code, the adopted accounting principles and tax regulations; guarantee that such data, information and evaluations can be tracked;
- guarantee that all corporate information provided is consistent with the actual state of affairs;
- observe the rules for a clear, correct and complete recording of the accounts;
- guarantee that tax returns are subscribed by the managers of the Company having the proper powers;
- record the documentation related to the relationships with the PA, in particular the Tax authority;
- define and observe the thresholds based on the economic value of the operation, in the event of sale and/or gratuitous loan for use and/or lease of assets of the Company.

#### **4.16.3. References**

Documentation available:

- Please see the Cross Reference in par. 4.18.

#### **4.17. SMUGGLING**

Following the Risk Assessment, the company has identified the preconditions sufficient to imply the risk of commission of the following crimes set out in Article **25- sexiesdecies** of Legislative Decree no. 231/2001, in particular the latter refers to the crimes under Presidential Decree no. 43/1973 (*Testo Unico della Legislazione Doganale* – Italian Code on customs regulations)

##### **4.17.1. Sensitive activities**

The sensitive activities referred to the crimes under the above mentioned Decree consist of:

- Management of import/export activities: activities regarding import and export of goods, in particular customs obligations vis-à-vis the Customs agency and/or the Tax police and/or any other similar entity.

##### **4.17.2. Specific conduct principles**

The entities involved in the above mentioned sensitive activities must comply with the specific provisions defined in the documents or protocols adopted by *Habasit Italiana S.p.A.* and, consistently with the Code of Ethics' principles, they must:

- comply with the laws and regulations in force;
- operate in compliance with the powers of representation and signature, the proxies and powers of attorney delegated to them;
- observe the instructions given by the next level managers in compliance with the corporate rules, procedures and operating protocols;
- avoid committing or causing the breaching of the specific protocols of conduct and control;

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**



MO231

- fully and immediately cooperate with the PA's representatives during inspections and/or verifications and/or assessments, by giving the documentation and information requested in a timely and thorough manner;
- guarantee that solely the persons authorised by the Company take part in the visits, if possible, and that all information on the inspections and the outcome of the verifications is kept on record;
- always provide truthful, transparent and correct declarations;
- guarantee that the information included in the export declarations sent to the Customs agency is consistent and true;
- guarantee that, during import and export of goods, the Company holds the required authorisations, licenses and/or instruments;
- guarantee that, during import of goods, the classification of the type of goods and the value of the transaction are correctly made according to the rules of "customs classification of goods" and the applicable laws;
  - verify that the goods to be exported correspond to the related documentation;
  - verify the correct calculation of taxes due and guarantee the payment thereof.

**4.17.3. References**

Documentation available:

- Please see the Cross Reference in par. 4.18.

**4.18. CROSS REFERENCE**

We provide in the table below the cross reference among the specific crimes and the documentation prepared to prevent the commission of crimes.

Legislative Decree no. 231/2001	Specific crime	Documents made available by the company and supporting the MODEL
Article 24	• Article 316-bis of the Penal Code; • Article 316-ter of the Penal Code;	• PO-01 – Management's responsibility • CE231
	• Article 640-bis of the Penal Code;	• PO-01 - Management's responsibility • CE231 • ICS
	• Article 640 co.2 n.1 of the Penal Code;	• CE231 • ICS
	• Article 640-ter of the Penal Code;	• IT regulations • Privacy Survey • CE231
Article 24-bis	• Article 491-bis of the Penal Code;	• IT regulations • Privacy Survey • CE231 • PO-01 - Management's responsibility
	• Article 615-ter of the Penal Code;	• IT regulations • Privacy Survey

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**



MO231

	<ul style="list-style-type: none"> <li>• Article 615-quater of the Penal Code;</li> <li>• Article 615-quinquies of the Penal Code;</li> <li>• Article 635-quater of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> </ul>
Article 24-ter	<ul style="list-style-type: none"> <li>• Article 416 (1-5) of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• PO-03 - Management of suppliers pursuant to Legislative Decree 231.01</li> <li>• PO-04 - Management of the documentation to be requested to suppliers</li> <li>• CE231</li> <li>• ICS</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 416 of the Penal Code co.6;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-05 - Selection of personnel</li> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 416-bis of the Penal Code;</li> <li>• Article 416-ter of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• CE231</li> </ul>
Article 25	<ul style="list-style-type: none"> <li>• Article 317 of the Penal Code;</li> <li>• Article 318 of the Penal Code;</li> <li>• Article 319 of the Penal Code;</li> <li>• Article 319-bis of the Penal Code;</li> <li>• Article 319-quater of the Penal Code;</li> <li>• Article 320 of the Penal Code;</li> <li>• Article 321 of the Penal Code;</li> <li>• Article 322 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• PO-02 - Management of the meetings with PO and PSP</li> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 346-bis of the Penal Code</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 Management's responsibility</li> <li>• Organisation and control model – MO231</li> <li>• Code of Ethics – CE231</li> </ul>
Article 25	<ul style="list-style-type: none"> <li>• Article 319-ter of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• CE231</li> </ul>
Article 25-bis	<ul style="list-style-type: none"> <li>• Article 459 of the Penal Code;</li> <li>• Article 464 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-03 - Management of suppliers pursuant to Legislative Decree 231.01</li> <li>• CE231</li> <li>• ICS</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 473 of the Penal Code;</li> <li>• Article 474 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-06 - Management of names, trademarks, distinctive signs and patents</li> <li>• ISTRUZIONE 005 - Preparation of the technical documentation</li> <li>• CE231</li> </ul>
Article 25-bis.1	<ul style="list-style-type: none"> <li>• Article 514 of the Penal Code;</li> <li>• Article 517 of the Penal Code;</li> <li>• Article 517-ter of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-06 - Management of names, trademarks, distinctive signs and patents</li> <li>• ISTRUZIONE 005 - Preparation of the technical documentation</li> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 513 of the Penal code;</li> <li>• Article 513-bis of the Penal code;</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation and control model - MO231</li> <li>• Code of Ethics - CE231</li> <li>• ICS - Purchase</li> <li>• ICS – Sales</li> </ul>

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**



MO231

	<ul style="list-style-type: none"> <li>• Article 515 of the Penal Code</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation and control model - MO231</li> <li>• Code of Ethics - CE231</li> <li>• ICS – Sales</li> </ul>
Article 25-ter	<ul style="list-style-type: none"> <li>• Article 2621 of the Civil Code</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 2621-bis of the Civil Code</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 2625 (2) of the Civil Code;</li> <li>• Article 2626 of the Civil Code;</li> <li>• Article 2627 of the Civil Code;</li> <li>• Article 2628 of the Civil Code;</li> <li>• Article 2629 of the Civil Code;</li> <li>• Article 2632 of the Civil Code;</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 2635 (3) of the Civil Code;</li> <li>• Art.2635-bis of the Civil Code;</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> <li>• PO-03 - Management of suppliers pursuant to Legislative Decree231.01</li> <li>• ICS</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 2638 (1 and 2) of the Civil Code;</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> <li>• IT regulations</li> <li>• Privacy Survey</li> </ul>
Article 25-quinquies	<ul style="list-style-type: none"> <li>• Article 600 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-05 - Selection of personnel</li> <li>• CE231</li> </ul>
Article 25-septies	<ul style="list-style-type: none"> <li>• Article 589 of the Penal Code;</li> <li>• Article 590 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• SGSL manual</li> <li>• DVR</li> <li>• DUVRI</li> <li>• CE231</li> </ul>
Article 25-octies	<ul style="list-style-type: none"> <li>• Article 648 of the Penal Code;</li> <li>• Article 648-bis of the Penal Code;</li> <li>• Article 648-ter of the Penal code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-04 - Management of the documentation to be requested to suppliers</li> <li>• CE231</li> <li>• ICS</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 648-ter.1 of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• CE231</li> <li>• ICS</li> </ul>
Article 25-novies	<ul style="list-style-type: none"> <li>• Article 171-bis (1) Law no. 633/1941 and subsequent amendments and supplements and Law no. 2/2008 "Copyright"</li> </ul>	<ul style="list-style-type: none"> <li>• IT regulations</li> <li>• Privacy Survey</li> <li>• CE231</li> </ul>
Article 25-decies	<ul style="list-style-type: none"> <li>• Article377-bis of the Penal Code</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• CE231</li> </ul>
Article 25-undecies	<ul style="list-style-type: none"> <li>• Article 452-bis of the Penal Code</li> </ul>	<ul style="list-style-type: none"> <li>• PO-12 - Management of air emissions</li> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 452-quinquies of the Penal Code</li> </ul>	<ul style="list-style-type: none"> <li>• PO-12 - Management of air emissions</li> <li>• CE231</li> </ul>
	<ul style="list-style-type: none"> <li>• Article 256, Legislative Decree 152/2006 (co.1);</li> <li>• Art. 452-</li> </ul>	<ul style="list-style-type: none"> <li>• PO-08 - Control of the waste disposal plants' authorisations</li> <li>• PO-14 – Management and transport of dangerous goods</li> <li>• CE231</li> </ul>



**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**



MO231

	<i>quaterdecies</i> of the Penal Code	
	<ul style="list-style-type: none"> <li>Article 256, Legislative Decree 152/2006 (co.3,5);</li> </ul>	<ul style="list-style-type: none"> <li>PO-07 – Administrative management of waste</li> <li>PO-14 - Management and transport of dangerous goods</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 257, Legislative Decree 152/2006 (co.1,2);</li> </ul>	<ul style="list-style-type: none"> <li>PO-10 – Management of environment emergencies</li> <li>PO-14 - Management and transport of dangerous goods</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 258, Legislative Decree 152/2006 (co.4);</li> <li>Article 260-bis, Legislative Decree 152/2006 (co.6);</li> </ul>	<ul style="list-style-type: none"> <li>PO-09 – Management of waste analyses</li> <li>PO-14 - Management and transport of dangerous goods</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 260-bis, Legislative Decree 152/2006 (co.7);</li> </ul>	<ul style="list-style-type: none"> <li>PO-11 – Management of waste traceability</li> <li>PO-09 – Management of waste analyses</li> <li>PO-14 - Management and transport of dangerous goods</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 260-bis, Legislative Decree 152/2006 (8);</li> </ul>	<ul style="list-style-type: none"> <li>PO-11 – Management of waste traceability</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 279, Legislative Decree 152/2006</li> </ul>	<ul style="list-style-type: none"> <li>PO-12 - Management of air emissions</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 3, Law no. 549/1993</li> </ul>	<ul style="list-style-type: none"> <li>CE231</li> </ul>
Article 25- <i>duodecies</i>	<ul style="list-style-type: none"> <li>Article 22(12-bis), of Legislative Decree no. 286/1998, (Italian code on immigration): Fixed term and open term employment</li> <li>Article 12(3,3-bis and 3-ter) of Legislative Decree no. 286/1998</li> <li>Article 12(5) of Legislative Decree no. 286/1998</li> </ul>	<ul style="list-style-type: none"> <li>PO-05 – Selection of personnel</li> <li>HR management protocol</li> </ul>
Article 25- <i>quinqüesdecies</i>	<ul style="list-style-type: none"> <li>Article 2(1 and 2 bis) of Legislative Decree no. 74/2000</li> </ul>	<ul style="list-style-type: none"> <li>PO-03 – Management of suppliers pursuant to Legislative Decree no. 231/01</li> <li>PO-04 – Management of the documents to be requested to suppliers</li> <li>PRS</li> <li>MO231</li> <li>CE231</li> <li>ICS – Purchase</li> </ul>
	<ul style="list-style-type: none"> <li>Article 3 of Legislative Decree no. 74/2000</li> <li>Article 4 of Legislative Decree no. 74/2000</li> </ul>	<ul style="list-style-type: none"> <li>PO-03 – Management of suppliers pursuant to Legislative Decree no. 231/01</li> <li>PO-04 - Management of the documents to be requested to suppliers</li> <li>ICS – Purchase</li> <li>ICS - Sales</li> <li>PRS</li> <li>MO231</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 5 of Legislative Decree no. 74/2000</li> </ul>	<ul style="list-style-type: none"> <li>PO-03 – Management of suppliers pursuant to Legislative Decree no. 231/01</li> <li>MO231</li> <li>CE231</li> </ul>
	<ul style="list-style-type: none"> <li>Article 8(1 and 2-bis) of Legislative Decree no. 74/2000</li> </ul>	<ul style="list-style-type: none"> <li>MO231</li> <li>CE231</li> <li>ICS – Sales</li> </ul>

**ORGANISATION, MANAGEMENT AND CONTROL MODEL  
pursuant to Legislative Decree no. 231/2001  
and subsequent amendments and supplements**



MO231

		<ul style="list-style-type: none"> <li>• PRC</li> </ul>
	<p>Article 10 of Legislative Decree no. 74/2000 Article 10-quarter of Legislative Decree no. 74/2000</p>	<ul style="list-style-type: none"> <li>• MO231</li> <li>• CE231</li> <li>• ICS – Purchase</li> <li>• ICS – Sales</li> </ul>
	<p>Article 11 of Legislative Decree no. 74/2000</p>	<ul style="list-style-type: none"> <li>• MO231</li> <li>• CE231</li> <li>• ICS – Sales</li> <li>• PRC</li> </ul>
Article 25- <i>sexiesdecies</i>	<p>Presidential Decree no. 43/1973 – Italian code on customs regulations</p>	<ul style="list-style-type: none"> <li>• MO231</li> <li>• CE231</li> <li>• Export Controls system</li> </ul>
Cross-border crimes	<ul style="list-style-type: none"> <li>• Article 416 of the Penal Code;</li> <li>• Article416-bis of the Penal Code;</li> </ul>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• PO-03 - Management of suppliers pursuant to Legislative Decree231.01</li> <li>• PO-04 - Management of the documentation to be requested to suppliers</li> <li>• CE231</li> <li>• ICS</li> </ul>
	<p>Article377-bis of the Penal Code</p>	<ul style="list-style-type: none"> <li>• PO-01 - Management's responsibility</li> <li>• CE231</li> </ul>



## **5. CODE OF ETHICS**

The Code of Ethics, included in the documentation satisfying the requirements set out by Legislative Decree no. 231/01, includes the explanation of the conduct values and principles observed by Habasit Italiana S.p.A. in managing its business activities and relationships with all its partners.

Habasit Italiana S.p.A., in observing its ethical principles, undertakes to:

- manage the commercial relationships in compliance with all regulations and rules in force;
- comply with its moral and social obligations;
- observe all rules on protection, health and safety of persons;
- save resources and protect the environment;
- never utilize the company's resources and/or assets in order to obtain a personal profit;
- never take decisions based on personal benefit;
- help develop the local communities where Habasit operates, by adopting a code of ethics which ensures commitment, honesty, correctness and compliance with the regulations and laws in force.

All those providing an activity for the benefit of Habasit and all third parties are required to observe the ethical principles prescribed by the Code if they want to continue their relationship with the Company: the Code is an integral part of any contracts entered into by and between the parties.

Habasit, in compliance with Legislative Decree no. 231/2001, provides the Code to the staff, by posting it in the work places and explaining it at specific training events, in order to make them aware of the conducts prescribed therein and to contractors, suppliers and other third parties carrying out activities in the name and on behalf of Habasit, by giving them adequate and clear information, in hard or soft copy, thus making the Addressee able to fully understand the contents and to effectively observe it.

For the purposes of a proper disclosure of the Code, it is available on the web site: [www.habasit.it](http://www.habasit.it)

Any violation committed by the Employees of the conduct standards, procedures and operating instructions, deriving from the general indications prescribed by the Code, will be punished pursuant to the Disciplinary System (DS231) of Habasit.

The violation of the regulations of the Code and non-compliance with the other conduct principles, deriving therefrom, if committed by the members of the corporate bodies, may entail the adoption, by the competent entities, of the most appropriate measures prescribed and allowed by the law.

Finally, the violations committed by third parties will be punished in compliance with the provisions included in the related contracts, except for more material violations of the law.

Habasit however undertakes to make any effort necessary and allowed to protect itself from and avoid unlawful conducts.

## **6. DISCIPLINARY SYSTEM**

The document Disciplinary System [SD231], belonging to the documentation satisfying the requirements established in Legislative Decree no. 231/2001, represents the Disciplinary System [SD231] required by Legislative Decree no. 231/2001.



The purpose of the Disciplinary System is to discourage the non-compliance with the principles set out in the main document of the MODEL [MO231] and the Code of Ethics [CE231] and to prescribe a system of penalties pursuant to the laws and the collective labour agreements.

The Disciplinary System [SD231] is divided into sections according to the staff categories of the addressees based on articles 2094 and 2095 of the Civil Code, as well as depending on whether they are employed or self-employed and prescribes penalties for violations of the MODEL committed by:

- a) persons having representation, administration and management functions (so-called key personnel) or the persons prescribed by article 5(1)a) of Legislative Decree no. 231/2001 having representation, administration and management functions in the company or in any company's business unit with financial and functional independence and carrying out, including actually, the management and control of the Company;
- b) persons subject to the management and supervision of one of the above mentioned persons (subordinate staff);
- c) all other Addressees.

For any other issue not prescribed by the Disciplinary System, the current regulations and the provisions of the collective labour agreements and of the company's regulations will apply, if applicable.

## **7. SUPERVISORY BOARD**

The document named "Supervisory Board" [OV231], belonging to the documentation satisfying the requirements set out by Legislative Decree no. 231/2001, describes the Supervisory Board (OV) and its operating procedures. The OV is "the entity having the powers to take actions and make controls" which is in "charge of supervising the operation and observance of the models and to update them" (Legislative Decree no. 231/2001, Article 6(1), b).

The functions of the OV consist of the supervision and monitoring of the effective implementation of the MODEL, the evaluation of its adequacy (effectiveness in preventing the risk of commission of offences), the analysis of the update status and the definition of an annual planning of verifications consistent with the MODEL and the Audit plans of the Management systems of Habasit Italiana S.p.A.

The OV has the power of requesting and obtaining, without any limitation, any information regarding the Company in order to carry out the inspections, analyses and controls necessary to carry out its tasks.

All information, data and news referring to the implementation of the MODEL are notified to the SA by the employees, independent contractors, suppliers and clients of Habasit Italiana S.p.A.

The Ov may request for changes and supplements of the MODEL, by providing justified reasons: the Board of Directors will implement such changes and supplements after the verification of the General Manager (GM) and with the subsequent authorization of the Board of Directors.

If the staff become aware of any commission or attempt to commit offences at Habasit Italiana S.p.A. or of any actions not in line with the conduct rules described in the Code of Ethics [CE231], they have the obligation to inform the Authority.

The notifications to the SA referring to the violations or attempts of violation of the MODEL are sent in writing or made orally.



The OV verifies the notifications received, if necessary, it listens to the explanations provided by the person making the notification and/or committing the alleged violation and evaluates the actions to take at its own discretion and under its responsibility.

The OV acts in order to guarantee that the persons making the notifications will not be subject to any retaliation, discrimination or penalty, by ensuring that their identity will be kept confidential (without prejudice to the obligations established by the law and the protection of the rights of the Company or of the persons wrongly accused and/or in bad faith).

In order to make the exchange of information easier, an email address has been created: [OV231@habasit.com](mailto:OV231@habasit.com)

The documents sent to the above email address can be read solely by the members of the OV.

## **8. INFORMATION AND TRAINING ACTIVITY**

In order to guarantee the effectiveness of the MODEL, Habasit Italiana S.p.A. informs in an adequate manner all Addressees on the conduct rules included in the MODEL and in the documents attached thereto: Code of Ethics [CE231], Disciplinary System [SD231] and operating protocols.

The information and training activity is diversified depending on the Addressees involved but it however is based on completeness, clearness, accessibility and continuity principles, in order to enable such Addressees to become fully aware of the company's regulations to be observed and of the ethical principles on which their conduct must be based.

The General Management of Habasit Italiana S.p.A. determines, on an annual basis, the requirements of the information and training activity at the company and plans the management of the resources and means necessary to implement it.

The information and training activity, including the related plan, is controlled by the OV which may propose supplements, if deemed useful.

The Employees may consult, including in the company's intranet, the documentation included in the MODEL and the operating protocols.

The training activities carried out are recorded in a document (a report including the training of staff) where the following information is reported: date, arguments, speakers, attendants and related signatures.

The effectiveness of the information and training activity is subsequently verified by the heads of the functions and analysed by the OV when examining the effectiveness of the MODEL.

Commercial partners, suppliers, consultants and independent contractors are informed on the adoption by the Company of the MODEL and that they are required to have a conduct compliant with the ethical principles and the rules established by Habasit Italiana S.p.A..

Moreover, when the Company enters into contracts and agreements with other parties, it provides to all third parties specific information on its management policies and protocols adopted in compliance with the MODEL.

The contracts entered into with suppliers, consultants and partners include a specific clause under which the counterparty must undertake to comply with the organisation and management principles



adequate to prevent the commission of the offences prescribed by Legislative Decree 231/2001 and subsequent amendments and supplements.

## **9. WHISTLEBLOWING**

In compliance with article 6 (2-bis) of Legislative Decree no. 231/2001, Key personnel and/or Subordinate staff who, by reason of the functions performed, become aware of news on unlawful conducts relevant for the purposes of Legislative decree no. 231/2001 and/or conducts in breach of the regulations and principles included in the Model must make detailed reports grounded on accurate and consistent factual elements.

Such reports may be made in a non-anonymous form by either:

- (a) sending the report by email to the email address *OV231@habasit.com* which, as required by article 6, (2-bis), a), of Legislative Decree no. 231/01, guarantees the confidentiality on the identity of the person making the report, or
- (b) sending the report by ordinary mail with the specification "confidential" to the following address:  
*Habasit Italiana S.p.A.  
via Del Lavoro n. 50,  
31016 Cordignano (TV)  
For the kind attention of the President of the Supervisory board according to the Model pursuant to Legislative Decree no. 231/2001.*

The entity in charge of receiving and managing the above mentioned reports is the Supervisory Board.

All information, including the identity of the person making the report, will be immediately evaluated with discretion and responsibility and processed with confidentiality in compliance with the regulations established for data processing, provided that the obligations set out by the law and the protection of the rights of the Company and/or of the persons wrongly accused or accused in bad faith are not jeopardise.

The persons making detailed reports on unlawful conducts or on violations of the Model which are relevant for the purposes of Legislative Decree no. 231/2001 will not be subject to any retaliation, discrimination or penalty.

Please also note that in the case of reports made according to article 6(2bis) of Legislative Decree no. 231/01, the pursuit of the interest in the integrity of the Company and the prevention and punishment of embezzlements are a justified reason for the detection of news covered by the confidentiality obligation set out by articles 326, 622 and 623 of the criminal code and article 2105 of the Civil code.