



**ORGANISATIONAL, MANAGEMENT  
AND CONTROL MODEL  
EX Legislative Decree n. 231/2001**

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# INTRODUCTION

## 1 Presentation of the Company

La Cisa, which has been operating in the logistic field for 50 years, has ten operational offices in northern Italy and it is present, with its resources, in some of the most important Italian steel and port complexes. The company makes available to the customer its great experience acquired in the field of industrial logistics, with the help of modern machinery and qualified operators. Thanks to the ten operating offices, La Cisa is able to guarantee total coverage for any type of maintenance on the vehicles, always ensuring a high quality of performance.

La Cisa aims to provide high quality industrial logistics services, working in partnership with its customers for the development and use of new and increasingly efficient technologies, compatible with the environment and safety. It is also important:

- To create values for stakeholders;
- To contribute to the welfare and professional development of its employees and collaborators;
- To develop and strengthen relationships with its customers, moving from a simple service provider to a strategic partner with whom to share long-term goals.

La Cisa was founded in 1969 starting its activity in the transport sector; over the years the core business has increasingly focused on the industrial handling sector, in particular on the steel and prefabricated sectors. In the last few years the transport activity has been abandoned to focus on the internal logistic sector and rental machinery for handling.

It was 1959 when Remigio Provenzi, the future founder of La Cisa, barely in his twenties, joined the family transport company together with his father Alessandro and his brother Giuseppe. In that year the first important commercial agreement was born with Dalmine Spa (in that period belonging to the Finsider group) for the transport of ingot molds and rolling rolls for the Dalmine, Sabbio Bergamasco, Costa Volpino and Massa Carrara plants.

In 1969, together with his brother Giuseppe, Remigio Provenzi founded La Cisa Trasporti Industriali srl. Over the years the road transport activity was progressively abandoned and the business moves "inside the factories". Remigio understands that warehouse management is far from being optimized and sees in the internal logistics a potential for creating value that is not yet fully exploited.

In the 1970s the first lift trucks, with which the external warehouses of some of the main steel producers were managed, were purchased. Within a few years, the historic shipyards at the plants of Taranto, Novi Ligure, Genoa and Bagnoli belonging to the Italsider group and the one at the Piombino steel plant (then owned by Deltasider) were born. In 1978, La Cisa obtained complete management by Dalmine Spa of the storage area for finished products in Marina di Massa.

The process innovations introduced by La Cisa allow it to be appreciated even outside the national borders and, in the 1980s, a new construction site is started at a large steelwork in southern France and an important contract is acquired with an Italian oil company for the management of the pipeline warehouse for oil exploration in North Africa. The end of the 1980s is characterized by a significant event for the world of steel logistics. The Cisa, for the first time in history, proposed to its customers the use of a forklift equipped with electromagnets able to move the steel, ensuring optimization of space and logistic flows.

In 1990, La Cisa completed the settlement within the Finsider group, obtaining the complete management of the bar stock by Dalmine Spa, to which, within a short time, other logistics contracts were added.

The subsequent 2000s were characterized by a resizing of the company. In fact, the privatization of the steel industry pushed the new owners to vertically integrate logistics processes. Dalmine Spa alone maintained the policy of outsourcing steel handling services. The Dalmine construction site thus becomes the main site where new process technologies were successfully developed. The following years saw the acquisition of new customers and the strengthening of relations with historic clients.

La Cisa currently boasts a presence and an excellent customer portfolio throughout Italy. The company is present within the sites of the major steel producers and processors at national level. At the same time, collaborations with new clients abroad (Croatia, Romania, Spain, USA) have been launched. The quality of the services provided has benefited from important investments in terms of human capital, new technologies, health and safety in the workplace carried out in recent years.

The experience in the various operating sectors and the knowledge of machines and production processes make La Cisa capable of designing and delivering specific training courses for any situation regarding the use of industrial vehicles. Staff training is an integral part of the vehicle rental service. Operators are instructed on safety regulations, on the use of vehicles and on risk conditions related to work environments.

Customer satisfaction, the propensity to continuous improvement, the development of security, health and sustainability issues, the constant search for new technological solutions and the growth of human capital are fundamental pillars on which La Cisa based its organization.

The quality and safety policy summarize and highlight the corporate mission guiding our people towards clear, shared and ambitious goals. Our integrated quality and safety management system aims to direct processes towards these key points using monitoring procedures and indicators as valid guidance tools and support for business decisions.

Monitoring and evaluating the supply chain, feedback on customer satisfaction, periodic internal and external audits, analysis of anomalies, setting of corrective / preventive action plans, effectiveness analysis are key tools that allow constant improvement of the services provided to our customers. In 2001, La Cisa embarked on the path to obtaining certifications starting from the ISO 9001 system and extending the scope to the OSHAS 18001 standard over time. All our operating offices are certified on both systems.

The company fleet currently consists of more than 350 motor vehicles and over 300 industrial trailers. La Cisa is able to supply the most suitable equipment to carry out safe, quick and effective movements and it is constantly engaged in research and development of solutions suitable for satisfying an increasingly wide range of needs.

Investing in training creates value in the organization and in the company itself. New technologies make it essential to adapt personal skills, with the aim of guaranteeing the safe performance of one's duties and improving the performances requested by customers.

La Cisa, aware of the role that information and training have assumed in the global context, in 2015 creates a specific department in-house, called Academy, with the aim of raising the level of work quality and productive efficiency to offer an exclusive service. To increase technical skills, personal skills and a culture of safety, Academy organizes training courses for its employees and client companies. The courses, regulated by law (regional state agreement 22/02/2012 with reference to art .73 of Legislative Decree 81/08) , guarantee the qualification to use the reference equipment.

Born from a collaboration between the researchers of the Sant'Anna University Institute of Pisa and the technicians of La Cisa, the simulator was completed in 2015, thus becoming a tool in use at the Academy, for the training of internal and external employees . It is an electromechanical handling system, based on a high resolution 3D visualization system, with the possibility of customizing the virtual experience; the driving simulator represents the best evolution in the field of professional training by offering a virtual, innovative and protected environment to learn or improve behavior while driving forklift trucks.

Its peculiarity is the possibility of simulating different work environments, atmospheric situations, unforeseen situations (such as breakdowns) so as to provide a variety of situations that are impossible to achieve through normal on-the-job courses.

## 2 Goals of the document

The legislative decree of 8 June 2001, n. 231, "Discipline regulating the administrative liability of legal persons, companies and associations, even without a legal character<sup>2</sup>, pursuant to art. 11 of the law of 29 September 2000, n. 300 "(hereinafter also " Decree 231 ") introduced into Italian law the administrative liability of the entities for certain types of crimes, if these were committed by:

- entities in top positions (or, having functions of representation, administration and management of the entity)
- entities subject to the management or supervision of others, in the interest or to the advantage of the entities themselves.

The legislative Decree 231/01 identifies, as exempting from the administrative responsibility of the entity, the ability of the Company to demonstrate that it has adopted and effectively implemented an Organization, Management and Control Model suitable for preventing the commission of the crimes contemplated by the same Decree.

If a offence pursuant to Legislative Decree 231/01 is carried out and the Company cannot demonstrate that it has adopted and effectively implemented the Organization, Management and Control Model (hereinafter MOG 231), it is exposed to the risk of being subject to sanctions of a pecuniary and disqualifying nature

In relation to the previously described regulatory context, La Cisa Trasporti Industriali S.r.l. has proceeded to:

- adopt and implement its own organization, management and control model pursuant to Legislative Decree 231/01;
- set up a Supervisory Body pursuant to Legislative Decree 231/01, in charge of monitoring compliance, operation and updating of the implemented model.

This document illustrates the individual elements of the MOG 231 adopted by La Cisa Trasporti Industriali S.r.l. and the methodological approach followed for the creation of the components themselves.

### 3 Document description

The document describing the MOG 231 of La Cisa Trasporti Industriali S.r.l. consists of:

- **General Part**, which describes the corporate governance system, the definition process and the operating principles of the MOG and the actual implementation mechanisms of the same.
- **Special Part**, one for each crime family, which report:
  - the description of the respective types of crime;
  - the specific company activities that are found to be sensitive;
  - the behavioral principles to be respected;
  - the control protocols implemented to protect sensitive activities;
  - the systematic information flows prepared.

## GENERAL PART

### 1 Legislative decree 231/2001

#### 1.1 Object of the decree

On June 8, 2001 it has been issued, - in execution of the delegation pursuant to art. 11 of Law 29 September 2000 n. 300 - the Legislative Decree n. 231, which entered into force the following 4 July, in order to adapt the internal legislation on the liability of legal persons to certain international conventions to which Italy had already adhered for some time, such as the Brussels Convention of 26 July 1995 on protection of the financial interests of the European Communities, the Convention - also signed in Brussels on 26 May 1997 - on the fight against corruption involving officials of the European Community or Member States and the OECD Convention of 17 December 1997 on the fight against corruption of foreign public officials in economic and international operations.

With this decree, entitled "Discipline of the administrative responsibility of legal persons, companies and associations, even without legal personality", an administrative liability regime was introduced in the Italian legal order, essentially referable to criminal liability, charged to the bodies (to be understood as companies, consortia, etc.) for some crimes committed in the interest or for the benefit of the same

- Individual who perform functions of representation, administration or management of the entities themselves or of one of their organizational units with financial and functional autonomy as well as by individuals who exercise, also de facto, the management and the control of the same bodies (for example, directors and general managers);
- Individual subject to the management or supervision of one of the aforementioned subjects (for example, non-managerial employee).



This responsibility is in addition to that of the individuals who physically carried out the fact. The extension of the responsibility aims at involving in the sanction of some criminal offenses the bodies that have benefited from the commission of the crime. For all the offenses committed there is always the application of a pecuniary sanction, while for the most serious cases interdicted measures are also envisaged such as the suspension or revocation of licenses and concessions, the prohibition of contracting with the Public Administration, the prohibition from the exercise of the activity, the exclusion or revocation of loans and contributions, the prohibition of advertising goods and services.

The liability provided for by Legislative Decree 231/01 also takes place in relation to crimes committed abroad, provided that the State of the place where the crime was committed does not proceed for them.

## 1.2 Type of offences

The types of offenses contemplated by Legislative Decree 231/01 which configure the administrative responsibility of the entities are currently:

- Crimes committed in relations with the Public Administration (artt. 24 e 25, D.Lgs. 231/01);
- Computer crimes and unlawful data processing (art. 24 bis, D.Lgs. 231/01);
- Organized crime offenses (art. 24 ter, D.Lgs. 231/01);
- Counterfeiting currency crime (art. 25 bis, D.Lgs. 231/01);
- Crime against industry and commerce (art. 25 bis 1, D.Lgs. 231/01);
- Corporate offenses (art. 25 ter, D.Lgs. 231/01);
- Crimes with the purpose of terrorism or subversion of the democratic order (art. 25 quater, D.Lgs. 231/01);
- Practices of mutilation of female genital organs (art. 25 quater 1, D.Lgs. 231/01);
- Crimes against the individual personality (art. 25 quinquies, D.Lgs. 231/01);
- Market abuse crimes (art. 25 sexies, D.Lgs. 231/01);
- Crimes of culpable homicide and serious and very serious culpable injuries committed in violation of the rules on the protection of hygiene and health at work (art. 25 septies, D.Lgs. 231/01);
- Handling, laundering and use of money, goods or utilities of illicit origin (art. 25 octies, D.Lgs. 231/01);
- Crimes concerning violations of copyright (art. 25 novies, D.Lgs. 231/01);
- Inducement not to make statements or to make false statements to the judicial authority (art. 25 decies, D.Lgs. 231/01);
- Environmental crimes (art. 25 undecies, D.Lgs. 231/01);
- Employment of third-country nationals whose stay is irregular (art. 25 duodecies, D.Lgs. 231/01);
- Racism and xenophobia (art. 25 terdecies, D.Lgs. 231/01);
- Transnational crimes (Legge 16 marzo 2006, n. 146, artt. 3 e 10).

### 1.3 Sanctions

The penalties provided for the institutions following the commission or attempted commission of the crimes mentioned above are:

- **Financial** applied for quotas (the value of a share is between € 258 and € 1,549) and the minimum applicable sanction ranges from a minimum of € 25,800 up to a maximum of € 1,549,000 (ie a minimum of one hundred quotas to a maximum of one thousand shares)
- **Disqualification** (applicable also as a precautionary measure to the application of certain conditions):
  - Interdiction from exercising the activity;
  - Suspension or revocation of authorizations, licenses or concessions functional to the commission of the offense;
  - Prohibition to contract with the public administration;
  - Exclusion from benefits, loans, contributions or subsidies and possible revocation of those granted;
  - ban on advertising goods or services.
- Confiscation of the profit or the price of the crime;
- Publication of the sentence.

### 1.4 Exempt from administrative liability

The Legislative Decree 231/01 provides forms of exemption from the administrative liability of the entity. In particular, article 6 of Legislative Decree 231/01 establishes that, in the event of a crime committed by a senior official, the entity does not respond if it is able to demonstrate that:

- the governing body of the institution has adopted and effectively implemented, prior to the commission of the fact, models of organization and management suitable to prevent crimes of the kind that occurred;
- the task of supervising the functioning, effectiveness and observance of the models as well as taking care of their updating has been entrusted to a body of the entity with autonomous powers of initiative and control;
- the individual who committed the crime acted by fraudulently eluding the aforementioned organization and management models;
- There was no omitted or insufficient supervision by the body in charge (as per article 6, first paragraph, letter b) of the Decree.

Consequently, the entity has a presumption of responsibility due to the fact that the top subjects express and represent the policy and therefore the will of the entity itself. This presumption can be overcome if the organization succeeds in demonstrating the existence of the four conditions set out above. In this case, even if the personal responsibility of the apical subject subsists, the entity is not liable pursuant to Legislative Decree 231/01.

The article 7 of Legislative Decree 231/01 establishes the administrative responsibility of the entity for the crimes of individuals, if their commission was made possible by failure to comply with the obligations of management and supervision. This non-compliance is in any case excluded if the entity, before committing the crime, has adopted and effectively implemented a model of organization, management and control suitable to prevent crimes of the kind that occurred.

## 1.5 Whistleblowing

The Legislative Decree 231/2001 also contains provisions aimed at protecting the employee or collaborator that reports offenses in the private sector.

In particular, article 6, paragraph 2 bis, establishes that the Organization and Management Model must include:

- one or more channels that allow the subjects indicated in the art. 5, paragraph 1, letters a) and b) of the Decree, to present, to protect the integrity of the entity, detailed reports of unlawful conduct, based on precise factual elements, or violations of the organization and management model of the entity, of which they became aware due to the functions performed; these channels must guarantee the confidentiality of the identity of the person reporting in the management of the alert;
- at least one alternative reporting channel capable of guaranteeing, with computerized methods, the confidentiality of the identity of the reporting party;
- the prohibition of acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the report;
- sanctions against those who violate the measures to protect the whistleblower, as well as those who carry out fraudulent or grossly negligent reports that prove to be unfounded.

The 179/2017 Law on Whistleblowing, to better protect the author of reports of crimes or irregularities of which he became aware in the context of public or private employment relationship, establishes in art. 3, entitled "Integration of the corporate, professional, scientific and industrial duty secrecy regulation, which:

- in the hypotheses of reporting or complaint carried out in the forms and within the limits of the article 54bis of the legislative decree 30 March 2001, n. 165, and to article 6 of the legislative decree 8th June 2001, n. 231, as modified by the present law, the pursuit of the interest in the integrity of public and private administrations, as well as the prevention and suppression of malpractices, constitutes just cause for disclosure of information covered by the obligation of secrecy set forth in articles 326, 622 and 623 of the Criminal Code and Article 2105 of the Civil Code;
- the provision referred to in paragraph 1 does not apply in the event that the obligation of professional secrecy affects who became aware of the news due to a professional consultancy or assistance relationship with the institution, the company or the concerned natural person;
- when news and documents that are communicated to the body in charge of receiving them are the subject of corporate, professional or official secrecy, the disclosure in excess of the purposes of the elimination of the offense and, in particular, the disclosure outside the communication channel specifically set up for this purpose.

The obligation to inform the employer of any suspicious behavior is already part of the broader duty of care and loyalty obligation of the employee and, consequently, the correct fulfillment of the information obligation cannot give rise to the application of sanctions disciplinary, with the exception of cases in which the information is characterized by slanderous intent or supported by bad faith, intent or gross negligence.

In order to guarantee the effectiveness of the Whistleblowing system, it is therefore necessary to provide timely information from the Entity for all staff and individuals who collaborate with it not only in relation to the procedures and regulations adopted by the company and the activities at risk, but also with reference to the knowledge, understanding and dissemination of the objectives and the spirit with which the reporting of be carried out.

With the aim of implementing the provisions on the obligation of loyalty of the worker and of the law on Whistleblowing, it is therefore necessary to introduce a system for the management of reports of offenses which it allows the protection of the identity of the informant and the related right to privacy of the latter, as well as the introduction of specific provisions within the disciplinary system aimed at sanctioning possible acts of retaliation and discriminatory attitudes to the detriment of the informant.

## **2 Organization, Management and control Model (MOG 231)**

### **2.1 Model operation**

The organization, management and control model is a structured and organic system of principles, internal rules, operating procedures and control activities for the purpose of a diligent and transparent performance of the Company's activities, in order to prevent behavior likely to constitute offenses set in Legislative Decree 231/2001 and its subsequent amendments and additions.

In particular, pursuant to paragraph 2 of Article 6 of Legislative Decree 231/01, the MOG 231 must respond appropriately to the following requirements:

- identify sensitive activities, ie those activities where offenses may be committed, according to a risk assessment approach individuare le attività sensibili, ossia quelle attività nel cui ambito possono essere commessi reati, secondo un approccio di *risk assessment*;
- Resume and specify, where possible, at the level of the risks-offense under consideration the general principles of behavior of the Model (ie summary, integration and / or specification of the behavioral rules of the relevant Code of Ethics; specific prohibitions; system of proxies and relevant internal delegations ; etc.);
- illustrate the Protocols, or rather the specific control procedures implemented by the Company for the purpose of preventing the risks-offenses that the Recipients are required to observe for the correct application of this Model;
- provide the Supervisory Body with the tools to carry out the necessary monitoring and verification activities through: (I) the definition of information flows (frequency, reporting tools, minimum contents, etc.) that the SB must receive from the managers of controls; (II) the same description of the control activities and their methods of execution, allowing their timely verification in accordance with their own activity plan;
- identify methods for managing financial resources that are suitable for preventing the commission of crimes;
- introduce a disciplinary system suitable for sanctioning the failure to comply with the measures indicated in the model.

Following article 6 of Legislative Decree 231/01 and the interpretative and application guidelines prepared by the most representative trade associations and, in particular, those provided by Confindustria, La Cisa Trasporti Industriali S.r.l. has defined the general principles, the structure and the components of its organization, management and control model.

In consideration of the above, the Special Parts of the Model aim to direct the sensitive activities carried out by the Recipients (defined in the following paragraph) in order to prevent the occurrence of the crimes referred to in Legislative Decree 231/01 .

Specifically they have the purpose of:

- illustrate the types of crime attributable to the crime families referred to in the Decree;
- identify the sensitive activities, that is those activities that the Company puts in place in correspondence of which, according to a risk assessment approach, the Company consider inherent and relevant the risks-crime described in the previous point;
- resume and specify, where possible, at the level of the risks-offense under consideration the general principles of behavior of the Model (ie summary, integration and / or specification of the behavioral rules of the relevant Code of Ethics; specific prohibitions; system of proxies and relevant internal delegations ; etc.);
- illustrate the Protocols, or rather the specific control procedures implemented by the Company for the purpose of preventing the risks-crime under consideration that the Recipients are required to observe for the correct application of this Special Part of the Model;
- provide the Supervisory Body with the tools to perform the necessary monitoring and verification activities through: (I) the definition of information flows (frequency, reporting tools, minimum contents, etc.) that the SB must receive from the managers controls; (II) the same description of the control activities and their methods of execution, allowing their timely verification in accordance with their own activity plan

## 2.2 Recipients of the model

The Recipients (hereinafter "Recipients") of this Organization, Management and Control Model pursuant to Legislative Decree 231/01 of La Cisa Trasporti Industriali S.r.l. are:

- the directors and executives of the Company (so-called top managers);;
- the company employees (so-called internal individuals subject to others' direction);

and they undertake to respect the content of the same.

By virtue of specific contractual clauses and limited to the performance of sensitive activities, they may participate, they may be recipients of specific acts instrumental to an adequate execution of the internal control activities in the special parts, the external subjects (hereinafter the "External Subjects") below indicated:

- collaborators, consultants and, in general, individuals who carry out self-employment activities to the extent that they operate in the areas of sensitive activities on behalf of or in the interest of the Company;

- suppliers and partners (also in the form of a temporary association of companies, as well as joint ventures) that operate in a relevant and / or continuous manner in the areas of so-called sensitive activities on behalf of or in the interest of the Company.

Between the External Subject so defined must also include those who substantially operate in a significant and / or continuous manner in the areas of sensitive activities on behalf of or in the interest of the Company.

## 2.3 Structure and components

The principal components of MOG 231 of La Cisa Trasporti Industriali S.r.l., in compliance with the provisions of Legislative Decree 231/01, they are as follows:

- Code of ethics;
- Corporate Governance principles;
- Control protocols;
- Penalty system;
- Training and communication plan;
- Supervisory Body.

The Code of Ethics aims to promote and disseminate the vision and mission of the Company, highlighting a system of ethical values and behavioral rules that aim to favor the commitment to maintain morally correct conduct and compliance with the legislation in force. Therefore, in the Code of Ethics are reported:

- vision, mission, ethical values and principles of corporate culture and management philosophy;
- behavioral rules to be adopted in the performance of their duties and with internal and external stakeholders;
- duties, for each individual in a senior and non-senior position, with regard to information and collaboration with the Supervisory Body;
- reference to the sanctioning system applicable in the event of violation of the rules contemplated by the Code of Ethics.

**The principles of Corporate Governance** describe the organization of the Company.

**Control protocols** represent the set of control measures that oversee the activities identified as sensitive to the commission of the crimes provided for by Legislative Decree 231/01, whose adequate application helps to prevent the commission of the crimes themselves.

**The penalty system** establishes the disciplinary sanctions and the related methods of application, to be imposed on the subjects (top management, employees, managers, external subjects) responsible for the violation of the rules contained in the Code of Ethics and the failure to comply with the provisions indicated in the MOG 231. The disciplinary system It states:

- the reference regulatory framework that governs, at the contractual level and of the Civil Code, the sanctions and related procedures applicable in the event of unlawful acts and incorrect behavior by employees, managers and non-managers, and external parties;

- penalties for top management, employees and managers as well as measures against external parties;
- internal methods of detection, communication and management of infringements.

**The communication and training plan** is functional to communicating to all stakeholders the rules and provisions of the MOG 231, in order to achieve their wider knowledge and sharing. The communication and training plan aims to make La Cisa Trasporti Industriali SpA employees aware of, through targeted training courses, the correct acceptance of the provisions of the MOG 231 as well as the risk of committing the crimes provided for by the legislation in force.

The Plan must include the following points:

- Information and training programs to be planned and executed;
- techniques, means and tools to support training and communication activities (for example, internal circulars, announcements to be posted in places of common access, multimedia documentary support, classroom training);
- the means by which the level of comprehension and learning of the trained subjects is tested;
- Method of verbalization of the training activities carried out.

**The Supervisory Body** has the task of supervising the functioning and observance of the adopted MOG 231 and of updating it according to the organizational changes that will affect La Cisa Trasporti Industriali S.r.l. and current legislation.

They are defined:

- the process of appointment and revocation with indication of the causes of ineligibility and revocation ;
- the essential requirements;
- organizational collocation;
- functions and powers;
- budget.

## 2.4 Methodological approach

### 2.4.1 Adopted Methodology

An organization, management and control model, adopted pursuant to Legislative Decree 231/01, must be implemented in order to prevent, within the limits of reason, the commission of the crimes contemplated by the Decree.

In this regard, the moment of analysis of the organizational structure is particularly important for the purpose of:

- identify sensitive activities in which there could be opportunities to promote illegal behavior;
- describe the internal control system to oversee the sensitive activities identified.



The identification and analysis of sensitive activities must be promoted whenever changes of an organizational and regulatory nature occur.

This activity involves the direct involvement of the top management, that is the directors, general managers and, in general, all those who, in the context of their activity, have significant decision-making and management autonomy for their company.

For more details on the methodology adopted, see the document "Valuation method for sensitive activities pursuant to Legislative Decree 231/01".

The purpose of the document is to present the methodology and tools supporting the phase of analysis of activities potentially at risk of crime contemplated by Legislative Decree 231/01.

## 2.5 The system of delegations and powers

### 2.5.1 Principles

The system of delegations and powers has the purpose of:

- Assign roles and responsibilities to each business sector;
- identify the individuals who can operate in specific company activities;
- formalize the attributions of decision-making powers and their economic scope.

Among the inspiring principles of this System there is a clear and organic attribution of tasks, in order to avoid overlaps or power lapses, as well as the segregation of responsibilities and the opposition of interests, to prevent concentrations of powers, in compliance with the requirements of the MOG provided by the Legislative Decree 231/01.

The system of delegations and powers must be consistent with the assumption, assessment and management policies of the most significant risks and with the risk tolerance levels established.

The Company undertakes to equip itself, maintain and communicate an organizational system that defines in a formalized and clear way the attribution of the responsibilities of management, coordination and control within the company, as well as the levels of hierarchical dependence and the description of the duties of each employee.

La Cisa Trasporti Industriali S.r.l. it also undertakes to adopt a system of proxies to the outside that is consistent with the responsibilities assigned to each director or manager and undertakes to define quantitative thresholds for expenditure.

## 2.6 Penalty System

### 2.6.1 Introduction

The effective implementation of the organization, management and control model cannot be separated from the preparation of an adequate penalty system, which plays an essential role in the architecture of Legislative Decree 231/01: it constitutes the safeguarding of internal procedures (for pursuant to article 6, paragraph 2, letter e) and art. 7, paragraph 4, lett. b) of Legislative Decree 231/01).

Indeed, in order for the organization, management and control model to be effective for the Company, it must provide, as indicated in art. 6, paragraph 2, cited above, a disciplinary system suitable for sanctioning the failure to comply with the measures indicated in the Model itself.

The requirements to which the penalty system must respond can be deduced from the existing doctrine and jurisprudence which identifies them as:

- **Specificity and autonomy:** the specificity is expressed in the preparation of a system of sanctions within the Company intended to sanction any violation of the Model, regardless of whether or not it commits the commission of a crime; the requisite of autonomy, on the other hand, is expressed in the self-sufficiency of the functioning of the internal disciplinary system with respect to external systems (eg criminal judgment), that is, the Company is called to sanction the violation independent of the progress of the penal trial established and this in consideration of the type of violation relating to the protocols and procedures provided for in the Model;
- **Compatibility:** the procedure for ascertaining and imposing the sanction as well as the sanction itself cannot be in contrast with the provisions of the law and with the contractual ones that govern the employment relationship with the Company;
- **Suitability:** the system must be efficient and effective for the purpose of preventing the commission of crimes;
- **Proportionality:** the applicable or applied sanction must be proportionate to the detected violation;
- **Editing a written and appropriate disclosure:** the sanctioning system must be drafted in writing and subject to timely information and training for the Recipients (mere publication by posting in a place accessible to all will therefore not be sufficient).

That said, it is clear that the commission of infringements would compromise the bond of trust between the Parties, legitimizing the application by the Company of disciplinary sanctions.

A fundamental assumption of the Company's disciplinary power is the attribution of the violation to the worker (whether subordinate or in a senior position or collaborator), and this regardless of the circumstance that said behavior constitutes a violation resulting in a criminal proceeding.

As previously mentioned, a fundamental requirement relating to sanctions is their proportionality with respect to the violation detected, proportionality that must be assessed in accordance with two criteria:

- The seriousness of the violation;
- The type of employment relationship established with the provider (subordinated, almost-subordinate, managerial, etc.), taking into account the specific discipline existing on the legislative and contractual level..

## 2.6.2 Definition and limits of disciplinary responsibility

The Company, aware of the need to comply with the laws and regulations in force on the subject, ensures that the sanctions that can be imposed pursuant to this Sanctioning System are compliant with the provisions of the National Collective Labor Agreements applicable to the sector, in this case, the CCNL of the Metalworking Industry, also ensures that the procedural art applies the art. 7 of Law n. 300 of May 30, 1970 (Workers' Statute) for contesting the offense and for imposing the related sanction.

### 2.6.3 Recipients and their duties

The Recipients of this Disciplinary System correspond to the Recipients of the MOG 231 itself.

The Recipients are obliged to conform their conduct to the principles set forth in the Code of Ethics and to all the principles and measures of organization, management and control of company activities defined in the MOG 231.

Any violation of the aforementioned principles, measures and procedures represents, if established:

- in the case of employees and managers, a breach of contract in relation to the obligations deriving from the employment relationship pursuant to art. 2104 c.c. and of the art. 2106 c.c.;
- in the case of directors, failure to comply with the duties imposed on them by law and by the Articles of Association pursuant to art. 2392 c.c.;
- in the case of external parties, it constitutes contractual breach and legitimizes the termination of the contract, subject to compensation for damages..

The procedure for the imposition of the sanctions listed below therefore takes into account the particularities deriving from the legal status of the subject towards whom one proceeds.

In any case, the Supervisory Body must be involved in the procedure for imposing disciplinary sanctions.

The Supervisory Body verifies that specific procedures are in place for the information of all the aforementioned subjects, from the beginning of their relationship with the Company, regarding the existence and content of this sanctioning apparatus.

### 2.6.4 General principles relating to sanctions

The penalties imposed for infractions must, in any case, respect the principle of graduality and proportionality with respect to the seriousness of the violations committed.

The determination of the type, as well as the extent of the sanction imposed following the commission of infringements, including significant offenses pursuant to Legislative Decree 231/01, must be based on the respect and evaluation of the following:

- the intentionality of the behavior from which the violation arose;
- the negligence, imprudence and inexperience demonstrated by the author in the commission of the violation, especially with reference to the actual possibility of foreseeing the event;
- the relevance and possible consequences of the violation or the offense ;
- the position held by the subject acting within the company organization, especially in consideration of the responsibilities associated with his duties;
- any aggravating and / or mitigating circumstances that may be detected in relation to the conduct of the Addressee, including, by way of example, the imposition of disciplinary sanctions against the same subject in the two years preceding the violation or the offense;
- the concurrence of several Addressees, in agreement with each other, in the commission of the violation or the offense .

The procedure for contesting the infringement and the imposition of the sanction are diversified on the basis of the category to which the agent belongs.

## 2.6.5 Sanctions against employees

The behaviors required by employees in violation of the individual behavioral rules set forth in this MOG 231 are defined as disciplinary offenses.

The sanctions applicable to employees fall within those provided for by the company disciplinary system and / or the sanctioning system provided for by the National Collective Labor Agreement of the Metalworking Industry applied in the Company, in compliance with the procedures set forth in Article 7 of the Workers' Statute and any applicable special regulations.

The Company's disciplinary system is therefore made up of the rules of the Civil Code on the subject and the provisions of the agreements provided for in the aforementioned National Collective Labor Agreement. In particular, the disciplinary system describes the sanctioned behaviors, depending on the relevance of the individual cases considered and the sanctions actually provided for the commission of the facts themselves based on their seriousness.

In relation to the above, the MOG 231 refers to the sanctions and categories of sanctionable facts envisaged by the sanctioning system existing within the National Collective Labor Agreement, in order to bring back the possible violations of the MOG 231, as well as of the Law 179/2017 on the subject of Whistleblowing, in the cases already provided for by the aforementioned provisions.

The Company believes that the sanctions provided for in the National Collective Labor Agreement apply, in accordance with the methods indicated below and in consideration of the general principles and criteria identified in the previous point, in relation to the infringements defined above.

In particular, for the employees, in application of the CCNL of the Metalworking Industry, the following sanctions are provided:

- a. Verbal recall;
- b. Written notice;
- c. Penalty not more than three hours of hourly wage;
- d. suspension from work and from pay up to a maximum of three days;
- e. termination.

a) verbal warning for minor deficiencies, or (b) written warning, having a more specific warning character.

The verbal warning or written warning, according to the CCNL, are applicable to the employee against:

- first infringement of limited gravity;
- first infringement of limited gravity;

- light breach of the confidentiality obligations regarding the identity of the informant set out in Law 179/2017 to protect the employee or collaborator who reports wrongdoing, as well as the carrying out of weak acts of retaliation or discrimination against the author of the report;
- negligent breach of information obligations towards the Supervisory Body established by the MOG 231;
- in general, slight non-compliance with the duties established by the internal procedures established by the MOG 231 or the adoption of behavior that does not comply with the provisions of the MOG 231 itself in carrying out an activity in a risk area or in the instructions given by superiors, or a slight violation the provisions regarding the protection of the employee or collaborator who reports offenses pursuant to Law 179/2017

The fine (not exceeding the amount of three hours of normal remuneration), in accordance with the National Collective Labor Agreement, is applicable to the employee against:

- ineffectiveness of the verbal or written admonition, or in cases where the nature of the infringement is such as to lead to the inadequacy of the reproach;
- first major infringement, also in relation to the duties performed;
- ineffectiveness of the verbal or written admonition, or first infringement of greater severity of the confidentiality obligations on the identity of the informant provided for by Law 179/2017 to protect the employee or collaborator who reports wrongdoing, as well as the performance of modest acts of retaliation or discrimination against of the author of the report;
- in general, non-observance (repeated or of a certain gravity) of the duties established by the internal procedures provided for by the OMC 231 or the adoption of behavior that does not comply with the provisions of the Model itself when carrying out an activity in a risk area or the instructions given by superiors, or the provisions regarding the protection of the employee or collaborator who reports offenses pursuant to Law 179/2017.

Suspension from remuneration and service (for a period not exceeding three days of actual work) in accordance with the National Collective Labor Agreement, is applicable to the employee against:

- recurrence cases;
- first major infringement, also in relation to the duties performed;
- in general, non-observance (repeated or of a certain gravity) of the duties established by the internal procedures provided for by the MOG 231 or the adoption of behavior that does not comply with the provisions of the Model itself when carrying out an activity in a risk area or the instructions given by superiors, or failure to comply with the provisions regarding the protection of the employee or collaborator who reports wrongdoing pursuant to Law 179/2017..

- intentional or culpable violation of whistleblowing provisions pursuant to Law 179/2017 by the employee, failing to comply with the confidentiality obligations on the identity of the reporting person or by performing acts of retaliation or discrimination against the whistleblower.

The worker who, in carrying out an activity in one of the areas at risk, adopts a behavior that does not conform to the requirements of the MOG 231 and is directed in an unequivocal manner to commit one of the crimes sanctioned by the Legislative Decree 231/01, is subjected for this to the disciplinary sanction of dismissal in compliance with the National Collective Labor Agreement.

In particular, the sanction applies:

- in the event that an employee has maliciously and negligently (in the latter case, only for crimes relating to health and safety at work), performed an infringement of such importance to integrate, even purely abstractly, hypothesis of offense pursuant to Legislative Decree 231/01
- in the most serious cases of intentional or culpable violation of the Whistleblowing provisions pursuant to Law 179/2017 by the employee, seriously failing to comply with the confidentiality obligations on the identity of the person reporting or by performing serious acts of retaliation or discrimination against the informant.

As regards the ascertainment of the aforementioned infringements, the disciplinary procedure and the imposition of sanctions, the powers of the employer remain unchanged, possibly conferred to specific subjects delegated for this purpose.

The necessary involvement of the Supervisory Body in the procedure for imposing sanctions for the violation of the MOG 231 is planned, in the sense that a disciplinary sanction cannot be imposed for violation of the MOG 231 without prior notification to the Supervisory Body.

This communication becomes superfluous when the proposal for the application of the sanction comes from the Supervisory Body.

The Supervisory Body must also be given notice of any dismissal concerning the disciplinary proceedings referred to in this paragraph.

Workers will be given immediate and widespread information about the introduction of any new provisions, issuing an internal circular to explain the reasons and summarize their contents.

## 2.6.6 Sanctions against managers

The managerial relationship is the relationship that is characterized by its fiduciary nature. In fact, the manager's behavior is reflected not only within the Company, but also outside; for example in terms of image with respect to the market and in general with respect to the various stakeholders.

Therefore, compliance by the Company's managers with the provisions of this MOG 231 and the obligation to enforce it is considered an essential element of the managerial employment relationship, since it constitutes a stimulus and an example for all those who are hierarchically dependent on them.

The penalties that can be imposed on Executives are applicable in compliance with the procedures set forth in Article 7 of the Workers' Statute and any applicable special regulations.

Any infringements committed by the Company's executives (to be understood not only as direct violations of the Organization, Management and Control Model, but also of Legislative Decree 231/2001 and the laws associated with it, including Law 179/2017 in the matter of Whistleblowing), by virtue of the particular relationship of trust existing between them and the Company and the lack of a reference disciplinary system, they will be sanctioned with the disciplinary measures deemed most appropriate to the individual case in compliance with the general principles previously identified paragraph General principles relating to sanctions, compatibly with legal and contractual provisions, and in consideration of the fact that the aforementioned violations constitute, in any case, breaches of the obligations deriving from the employment relationship.

The same disciplinary measures are provided for in cases where a manager expressly allows or for failure to supervise to adopt, to employees subordinated to him hierarchically, behaviors not conforming to the MOG 231 and / or in violation of the same, behaviors that can be qualified as infringements, or behaviors that constitute violations of the Law for the protection of the employee or collaborator who reports illegal conduct relevant for the purposes of Legislative Decree 231/2001 or violations of the MOG 231 that they have come to know due to the functions performed.

If the infringements of the MOG 231, or of the Legislative Decree 231/2001 and of the laws connected to it, including the Law 179/2017 on the subject of Whistleblowing, by the executives constitute a criminal offense, the Company, to its choice, it reserves the right to apply the following alternative temporary measures against the persons responsible and pending the criminal proceedings:

- precautionary suspension of the manager from the relationship with the right to full remuneration;
- attribution of a different location within the Company.

Following the outcome of the criminal trial that confirmed the violation of the MOG 231 by the manager and then condemned him for one of the crimes envisaged therein, the latter will be subject to the disciplinary provision reserved for the most serious infringement cases.

While the sanctions of dismissal for justified reason applies:

- in the case of infringements that can determine the application against the Company of sanctions as a precautionary measure provided by Legislative Decree 231/01 and such as to materialize a serious denial of the fiduciary element of the employment relationship, so as not to allow prosecution not even provisional in the employment relationship itself, which finds its fundamental premise in the *intuitu personae*.

The necessary involvement of the Supervisory Body in the procedure for imposing penalties on managers for violation of the MOG 231 is planned, in the sense that no sanction can be imposed for violation of the MOG 231 to a manager without the prior involvement of the Organism of Vigilance.

This involvement is presumed when the proposal for the application of the sanction comes from the Supervisory Body.

The Supervisory Body must also be given notice of any dismissal concerning the disciplinary proceedings referred to in this paragraph.

## 2.6.7 Measures against directors (art. 5, comma primo, lett. a) del D.Lgs. 231/01)

The Company assesses with extreme rigor the violations of this MOG 231 implemented by those who represent the top management of the Company and present their image to employees, shareholders, customers, creditors, Supervisory Authorities and the public in general. The values of fairness and transparency must first of all be made their own, shared and respected by those who guide company decisions, so as to constitute an example and stimulus for all those who, at any level, work for the Company.

Violations of the principles and measures provided for by the MOG 231 adopted by the Company, as well as any failure to comply with the 179/2017 Law on Whistleblowing, consisting of a violation of the confidentiality obligations on the identity of the reporting author or in retaliation or Discrimination to the detriment of the reporting party, by the members of the Board of Directors of the same Company, must be promptly communicated by the Supervisory Body to the entire Board of Directors.

The directors' responsibility towards the Company is, for all purposes, regulated by the art. 2392 c.c.<sup>1</sup>.

The Board of Directors is responsible for assessing the infringement and for taking the most appropriate measures against the director or the directors who committed the infractions. In this assessment, the Board of Directors is assisted by the Supervisory Body and decides with an absolute majority of those present, excluding the directors who have committed the infractions. .

The penalties applicable to the directors are the revocation of the powers of attorney and, if the director is bound to the Company by an employment relationship, the dismissal.

The Board of Directors, pursuant to art. 2406 of the Civil Code, is competent, in compliance with the applicable legal provisions, for the convocation, if considered necessary, of the Shareholders' Meeting. The convening of the Shareholders' Meeting is mandatory for the resolutions of any revocation of the office or of liability action against the directors (it is specified that the liability action against the directors is of a compensatory nature and that, therefore, it cannot be considered a sanction).

The Board of Directors, pursuant to art. 2406 of the Civil Code, is competent, in compliance with the applicable legal provisions, for the convocation, if considered necessary, of the Shareholders' Meeting. The convening of the Shareholders' Meeting is mandatory for the resolutions of any revocation of the office or of

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<sup>1</sup> Art. 2392 c.c. **Responsibility towards society**

1. The administrators must fulfill the duties imposed on them by the law and the by-laws with the diligence required by the nature of the assignment and their specific competences. They are jointly and severally liable to the company for damages deriving from the non-observance of these duties, unless the assignments are specific to the executive committee or functions are assigned to one or more directors.
2. In any case, the directors, without prejudice to the provisions of the third paragraph of the art. 2381, they are solidly if, being aware of prejudicial facts, they have not done what they could to prevent their fulfillment or eliminate or mitigate the harmful consequences..
3. The responsibility for the acts or omissions of the directors does not extend to the one among them that, being immune from guilt, has made his dissent be noted without delay in the book of the meetings and of the resolutions of the council giving immediate notice in writing to the president of the board of statutory auditors..



liability action against the directors (it is specified that the liability action against the directors is of a compensatory nature and that, therefore, it cannot be considered a sanction).

## 2.6.8 Measures against the statutory auditor

In the event of violation of the provisions and rules of conduct set forth in this Organization, Management and Control Model, as well as any failure to comply with the Law 179/2017 on Whistleblowing, which involves a violation of the confidentiality obligations on the identity of the author of the report or in acts of retaliation or discrimination to the detriment of the reporting party, by one or more auditors, the Supervisory Body must promptly inform the entire Board of Statutory Auditors and the Board of Directors, in the person of the Chairman and the Chief Executive Officer, by written report.

The recipients of the information from the Supervisory Body may, in accordance with the provisions of the Articles of Association, take the appropriate measures including, for example, the convening of the shareholders' meeting, in order to adopt the most suitable measures required by law.

In the case of violations such as to integrate just cause for revocation, the Board of Directors proposes to the Shareholders' Meeting the adoption of the provisions of competence and provides for the additional duties provided for by law.

## 2.6.9 Measures against members of the supervisory body

Violations of this Organization, Management and Control Model, as well as any failure to comply with the 179/2017 Law on Whistleblowing, consisting of a violation of the confidentiality obligations on the identity of the reporting author or in acts of retaliation or discrimination against of the reporting party, by the members of the Supervisory Body must be promptly notified, by any of the auditors or directors, to the entire Board of Statutory Auditors and to the Board of Directors. These bodies, after contesting the violation and granting of adequate defense tools, will take appropriate measures such as, by way of example, revocation of the office.

## 2.6.10 Measures against external parties

All behavior put in place by external subjects (collaborators, agents and representatives, consultants and in general subjects who carry out self-employment activities, as well as suppliers and partners, also in the form of a temporary association of companies, as well as joint-ventures venture) in contrast with the policies indicated by this MOG 231 and such as to entail the risk of committing an offense pursuant to Legislative Decree 231/01, as well as any failure to comply with Law 179/2017 regarding whistleblowing consisting of a violation of the confidentiality obligations on the identity of the person making the report or in acts of retaliation or discrimination against the person making the report, may result in the termination of the contractual relationship, in accordance with the specific contractual clauses included in the letters of assignment or contracts, or the right of withdrawal from the same, without prejudice to any claim for compensation if such conduct results in damage to the Company, such as, purely by way of example, in the case of application, also as a precautionary measure for the sanctions envisaged by the Decree against the Company.

The Supervisory Body, in coordination with the Chief Executive Officer or other person delegated by the latter, verifies that specific procedures are adopted to transmit to the external parties the principles and

guidelines contained in this MOG 231 and in the Code of Ethics and verifies that the latter are informed of the consequences that may derive from the violation of the same.

## 2.7 Communication and training plan

### 2.7.1 Communication and training regarding the Model

The communication of the MOG 231 (and of the Code of Ethics) will take place through the following methods:

- **internal staff** (employees, new employees, etc.): the MOG 231 (General Part and Special Parts) and the Code of Ethics are published at S: Model DLgs 231\_LA CISA\_definitivo. All employees will therefore be informed about the publication (and / or updating) of the aforementioned documents with a specific communication;
- **External subjects** (suppliers, collaborators, consultants, etc.): the General Part of the MOG 231 and the Code of Ethics will be published on the company website [www.lacisa.com](http://www.lacisa.com).

As regards the information and training activities of the Recipients of the Model, they are supervised and integrated by the Supervisory Body and articulated as follows:

- **managerial staff and with functions of representation of the institution:** there will be an initial general training in the classroom and, subsequently, specific training for the newly hired and a periodic update in cases of significant modification of the MOG 231 and, in particular, in the case of introduction by the Legislator of additional predicate offenses.

It is the responsibility of the Supervisory Body to verify:

- the quality of the courses;
- the frequency of updates;
- the actual participation of the same staff.

The training courses must include:

- an introduction to the Confindustria regulations and guidelines;
- an in-depth study dedicated to the principles contained in the Code of Ethics and in the General Part of the MOG 231;
- a description of the role represented by the Supervisory Body;
- a description of the sanctioning system.
- **non-managerial staff involved in sensitive activities:** a training course will be organized whose contents are similar, by nature and extension, to those described above. It is the responsibility of the Supervisory Body to verify the adequacy of the training course and the actual performance of the same, even by the newly hired employees or at the time of a change in the organizational position that is such as to require the participation of the course itself ;
- **non-managerial staff not involved in sensitive activities:** an internal information note will be distributed to all employees currently in force and to those who will subsequently be hired. The Supervisory Body will verify the adequacy of the information note and the actual communication of the same

- **External parties:** a general information note will be distributed to all those who have current contractual relationships with the Company in the context of sensitive activities. To those with whom contractual relations are established in the future, the information note will be delivered at the time of stipulation of the relative contracts. The Supervisory Body will verify the adequacy of the information note and the actual communication of the same.

Participation in the training programs described above is mandatory and the actual attendance check is delegated to the HR Function. The latter will be responsible for informing the Supervisory Body of the outcome of the aforementioned control.

## 2.8 Supervisory Body

### 2.8.1 Regulatory context

Article 6, first paragraph, letter b) establishes, with reference to the action of the top managers, that "*the task of supervising the functioning and observance of the models and taking care of their updating*" must be entrusted "*to a body of the entity with independent powers of initiative and control*".

Although there is no legislative reference expressed in relation to the action of the subjects subjected to the management of others for the purpose of the effective implementation of the Model, article 7, fourth paragraph, letter a) requires the periodic verification and the possible modification of the same if significant violations of the provisions are discovered or changes occur in the organization or activity. This activity constitutes one typical competence of the Supervisory Body.

The Supervisory Body is the corporate function that is responsible for supervising the MOG 231, in terms of control over ethical, organizational and management procedures.

### 2.8.2 Process of designation and revocation

The Supervisory Body is appointed by the Board of Directors, subject to resolution.

The appointment must specify the criteria adopted when identifying, structure and type of the body or function assigned the role of Supervisory Body, as well as the reasons that led it to make that choice and designate the individual members of the Supervisory Body .

In the collegiate composition, the Board of Directors appoints the Chairman of the Supervisory Body from among its members. In any case, the President, at the time of the appointment and for the entire period, must not be linked in any way, for any reason, to the Company by dependency, subordination or to hold executive positions within the same .

The individual members of the Supervisory Body must personally fulfill the requirements of integrity and morality.

They are causes of ineligibility :

- be the holder, directly or indirectly, of shareholdings of a size that allows them to exercise control or significant influence over the company;
- be a close family member of executive directors of the company or of persons in the situations indicated in the preceding points;

- be banned, disabled or failed;
- be subjected to criminal proceedings for one of the crimes indicated in Legislative Decree 231/01;
- having requested and consented to the application of the sentence on the agreement of the parties pursuant to art. 444 c.p.p. for one of the offenses indicated in Legislative Decree 231/01 ;
- having been convicted by an irrevocable sentence pursuant to Article 648 c.p.p.:
  - for facts connected with the performance of his duties;
  - for facts that significantly affect his professional morality;
  - for facts that involve disqualification from public offices, from the management offices of companies and legal entities, from a profession or an art, as well as the inability to contract with the Public Administration;
  - and in any case, for having committed one of the crimes contemplated by Legislative Decree 231/01;
- in any case, to protect the essential requirements of the Supervisory Body, from the moment a member is notified of the initiation of a criminal action pursuant to articles 405 and 415 bis c.p.p. and until a non-judgmental proceeding is issued pursuant to art. 425 c.p.p.p., or if it proceeds, until a judgment of acquittal has been issued pursuant to articles 529 and 530 C.P.P; this cause of ineligibility applies exclusively to criminal proceedings for facts referred to in the previous point.

The designation must provide for the duration of the appointment. It is, in fact, for a fixed term and has a duration of one year from the date of the appointment.

The appointment must also provide for compensation for the assignment, except in the case of investiture of members of other bodies or functions for which the supervision of the adequacy and concrete functioning of the internal control system is a preponderant part of its duties, being the OMC 231 adopted - according to the most authoritative doctrine - an integral part of the internal control system.

The members of the Supervisory Body cease their role due to renunciation, unexpected incapacity, death or revocation.

The members of the Supervisory Body may be revoked:

- in the event of repeated non-performance of tasks, or unjustified inactivity;
- in the event of the imposition of disqualification sanctions against the Company, due to the inactivity of the component;
- when violations of the MOG 231 are detected by the obliged subjects and there is non-fulfillment in reporting such violations and in verifying the suitability and effective implementation of the Model in order to propose any changes.

The revocation is approved by the Board of Directors.

In the event of renunciation, unexpected incapacity, death or revocation of a member of the Supervisory Body, the Chairman of the Supervisory Body will promptly notify the Board of Directors, which will take appropriate decisions without delay.

In the event of renunciation, unexpected incapacity, death or revocation of a member of the Supervisory Body, the Chairman of the Supervisory Body will promptly notify the Board of Directors, which will take appropriate decisions without delay.

In the event of renunciation, unexpected incapacity, death or revocation of the Chairman of the Supervisory Body, the most senior member takes over, who remains in office until the date on which the Board of Directors has approved the appointment of the new Chairman of the Supervisory body.

### 2.8.3 Essential requirements

In consideration of the specific nature of the tasks that relate to it, the provisions of Legislative Decree 231/01 and the indications contained in the Guidelines issued by Confindustria, the choice of the internal body with independent powers of initiative and control has taken place in order to ensure that the Supervisory Body has the requisites of autonomy, independence, professionalism and continuity of action that Legislative Decree 231/01 itself requires for this function.

In particular, in consideration of the aforementioned Confindustria Guidelines, the aforementioned requirements can thus be qualified:

#### 2.8.3.1 Autonomy

The Supervisory Body has decision-making autonomy.

The Body is independent with respect to the Company, it is not involved in any way in operating activities and it is not a participant in management activities. Furthermore, the Body has the possibility to play its role without direct or indirect conditioning by the controlled subjects. The activities implemented by the Supervisory Body cannot be syndicated by any other corporate body or structure.

The Body is also autonomous in the regulatory sense, or has the ability to determine its own behavioral and procedural rules within the powers and functions determined by the Board of Directors.

#### 2.8.3.2 Independence

The independence of the Supervisory Body is a necessary condition for not being subject to any link of subordination towards the Company. Independence is achieved through a correct and adequate hierarchical position.

#### 2.8.3.3 Professionalism

The Supervisory Body is professionally capable and reliable.

Therefore, the technical-professional competences appropriate to the functions that it is called upon to perform must be guaranteed, as a whole on a collegiate level; legal, accounting, business, organizational and occupational safety and health competencies are assumed.

In particular, specific skills must be guaranteed in inspection and consulting activities, such as, for example, skills related to statistical sampling, risk analysis and assessment techniques, interview and questionnaire preparation techniques, as well as fraud detection methods .

These characteristics, together with independence, guarantee the objectivity of judgment.

#### 2.8.3.4 Continuity of action

In order to guarantee the effective and constant implementation of the MOG 231, the Supervisory Body operates without interruption. The Supervisory Body, therefore, in the operating solutions adopted guarantees a prevailing commitment, even if not necessarily exclusive, suitable however to effectively and efficiently fulfill its institutional duties.

#### 2.8.4 Organizational placement

Article 6 of Legislative Decree 231/01 requires that the Supervisory Body should be internal to the Company, jointly participating in the organization chart. Only in this way can the Supervisory Body be informed of the Company's events and can achieve the necessary coordination with the other corporate bodies. Similarly, only the relevance of the Supervisory Body can guarantee the necessary continuity of action.

The Supervisory Body is a staff function on the Board of Directors, and is appointed by it. In order to further guarantee the independence requirement, the Supervisory Body has information obligations towards the Shareholders' Meeting.

Furthermore, constant information flows between the Supervisory Body and the Board of Directors are guaranteed - through the inherent nature of the Company.

#### 2.8.5 Composition

By applying all the aforementioned principles to the corporate reality of the Company and in consideration of the specific nature of the tasks of the Supervisory Body, the Company intends to set up a Supervisory Body with collegial composition with a number of members equal to three.

The members of the Supervisory Body will be:

- Francesco Menini
- Andrea Locatelli
- Gino Bertulessi

The Supervisory Body has the right to make use of a specific secretariat authorized to carry out operational support activities, in the context of its full decision-making autonomy. The performance by the secretary of operational activities in support of the Supervisory Body is regulated by a specific mandate or designation.

The tasks that can be delegated to the outside are those relating to the performance of all technical activities, without prejudice to the obligation on the part of the function or other external subject that may be used to support reporting to the institution's Supervisory Body. It is clear, in fact, that the assignment of this type of delegation does not diminish the responsibility of the Supervisory Body of the entity in relation to the supervisory function conferred to it by law.

The composition is recognized as adequate to guarantee that the Supervisory Body is in possession of the prescribed requirements of autonomy of intervention and continuity of action.

## 2.8.6 Functions

The Supervisory Body performs the tasks envisaged by articles 6 and 7 of Legislative Decree 231/01 and in particular carries out:

- supervisory and control activities;
- monitoring activities with reference to the implementation of the code of ethics;
- adaptation and updating activities of the MOG 231;
- reporting to the corporate bodies.

### 2.8.6.1 Supervisory and control activities

The primary function of the Supervisory Body relates to the ongoing supervision of the adopted Model 231 functionality.

The Supervisory Body must monitor:

- on the observance of the provisions of the MOG 231 by Recipients in relation to the different types of crimes contemplated by Legislative Decree 231/01
- on the actual effectiveness of the MOG 231 in relation to the corporate structure and the effective capacity to prevent the commission of the crimes pursuant to Legislative Decree 231/01.

In order to adequately carry out this important function, the Supervisory Body must periodically check the individual areas assessed as sensitive, verifying the effective adoption and correct application of the protocols, the preparation and regular keeping of the documentation provided in the protocols themselves, as well as overall the efficiency and functionality of the measures and cautions adopted in the MOG 231 with respect to prevent the commission of the crimes provided for by Legislative Decree 231/01

In particular, the Supervisory Body has the task of:

- verify the actual adoption and correct application of the control protocols provided for by the MOG 231. It should be noted, however, that the control activities are delegated to the primary responsibility of the operating management and are considered an integral part of every business process, from which the importance of a staff training process.
- carry out, also through the operational support of the secretariat, periodic checks aimed at specific operations or specific acts carried out, above all, in the context of sensitive activities, the results of which are summarized in a specific report whose content will be displayed scope of communications to corporate bodies, as described below;
- collect, process and store relevant information with respect to compliance of the MOG 231;
- monitor initiatives for the dissemination of knowledge and understanding the MOG 231.

### 2.8.6.2 Monitoring activities with reference to the implementation of the code of ethics

The Supervisory Body monitors the application and compliance with the Code of Ethics adopted by the Company's Board of Directors on 20/05/2019.

The Supervisory Body monitors the dissemination, understanding and implementation of the Code of Ethics.

The Supervisory Body proposes any need to update the Code to the Board of Directors.

### 2.8.6.3 Update activity of MOG 231

The Supervisory Body has the task of assessing the appropriateness of making changes to the MOG 231, formulating an appropriate proposal to the Board of Directors, should they become necessary as a result of:

- significant violations of the provisions of the MOG 231 adopted;
- significant changes to the internal structure of the Company, or the way company activities are carried out
- regulatory changes.

In particular, the Supervisory Body has the task of:

- conduct business activity surveys to update sensitive activity mapping;
- coordinate with the person responsible for this for staff and collaborator training programs;;
- interpret the relevant legislation about predicate offenses, as well as any guidelines drawn up, including updates to existing ones, and verify the adequacy of the internal control system in relation to the regulatory provisions or relative to the Confindustria Guideline;
- verify the needs for updating the MOG 231.

### 2.8.6.4 Reporting to corporate bodies

The Supervisory Body must be in constant contact with the Board of Directors.

The Supervisory Body reports to the Board of Directors

- if necessary, if it is unable to reach decisions unanimously;
- if necessary, with regard to the formulation of the proposals for any updates and adjustments to the adopted MOG 231;
- immediately, with regards to the verified violations of the MOG 231 adopted, in the cases in which such violations could lead to the onset of a responsibility on the part of the Company, so that appropriate measures are taken. If it is necessary to take appropriate measures against the directors, the Supervisory Body is required to notify the Shareholders' Meeting;



- periodically, in relation to an information report, at least twice a year regarding the verification and control activities carried out and the results thereof, as well as in relation to any critical issues arising in terms of behaviors or events that may have an effect on the adequacy or effectiveness of the MOG 231 itself.

The Supervisory Body may be convened at any time by the aforementioned body or may in turn submit a request to this effect, to report on the functioning of the MOG 231 or on specific situations.

### 2.8.6.5 Management of information flows

In order to facilitate control and supervision activities, information flows to the Supervisory Body must be activated and guaranteed.

It is therefore necessary that the Supervisory Body is constantly informed of what is happening in the Company and of any relevant aspect

The information duties towards the Supervisory Body guarantee an orderly performance of the supervisory and control activities on the effectiveness of the MOG 231 and relate, on a periodic basis, to the information, data and news specified in detail in the Special Sections, or further identified by the Supervisory Body and / or from these requests to the individual functions of the Company.

This information must be transmitted in the times and in the ways that are defined in detail in the Special Parts or which will be defined by the Supervisory Body (information flows).

Information obligations to the Supervisory Body also concern, on an occasional basis, any other information of any kind, pertaining to the implementation of the MOG 231 in the areas of sensitive activities as well as compliance with the provisions of Legislative Decree 231, which may be useful for the fulfillment of the tasks of the Supervisory Body and in particular, in a mandatory manner:

- the news related to the actual implementation, at all company levels, of the MOG 231, with evidence of any sanctions applied, or the filing of sanctioning proceedings, with relative reasons;
- The rising of new risks in the areas directed by the various responsible;
- the reports possibly prepared by the various managers in the context of their control activities, from which facts, acts or omissions with profiles of criticality with respect to compliance with the provisions of Decree 231 or the requirements of the MOG 231 may emerge;
- the anomalies, the atypicality found or the results from the business functions of the control activities put in place to implement the MOG 231;
- the measures and / or news coming from judicial police bodies, or from any other public authority, from which it is inferred that investigation activities are carried out for the crimes referred to in Decree 231, initiated also against unknown persons;
- The internal relations from which responsibility for the hypothesis of crime emerges;
- the reports or requests for legal assistance forwarded to the Company by senior management or subject to the direction of others in the event of the initiation of judicial proceedings against them for one of the crimes provided for by Legislative Decree 231/01;

- reports by top management or subject to the direction of alleged cases of violations and breaches of specific behavioral precepts, or any suspicious attitude with reference to the crimes assumed by Legislative Decree 231/01;
- reports from collaborators, agents and representatives, consultants and in general those who carry out self-employment activities, from suppliers and partners (also in the form of a temporary association of companies, as well as joint ventures) , and more generally, by all those who, for whatever reason, operate in the areas of so-called sensitive activities on behalf of or in the interest of the Company.

The Supervisory Body has no obligation to promptly and systematically check all the phenomena represented; it does not therefore have the obligation to act whenever there is a report, the discretion and responsibility of the Supervisory Body being left with the assessment of the specific cases in which it is appropriate to activate checks and more detailed interventions.

With reference to the methods of transmission of reports by senior management or persons subject to the management of others, it is emphasized that the obligation to inform the employer of any behavior contrary to the adopted MOG 231 falls within the broader duty of diligence and obligation of loyalty of the employer. Consequently, the correct fulfillment of the information obligation by the employee cannot give rise to the application of disciplinary sanctions. On the other hand, any improper information, both in terms of content and form, determined by a libelous will be subject to appropriate disciplinary sanctions.

In particular, the following requirements are applied:

- Information and reports from anyone who arrives, including those pertaining to any violation or suspected violation of the MOG 231, its general principles and the principles set forth in the Code of Ethics, must be made in writing and even anonymously. The Supervisory Body acts in such a way as to guarantee the authors of the reports against any form of retaliation, discrimination or penalization or any consequence deriving from them, ensuring their confidentiality regarding their identity, without prejudice to legal obligations and the protection of the rights of the Company or of persons accused wrongly and / or in bad faith
- the information and reports must be sent by the interested party directly to the Supervisory Body;
- the Supervisory Body assesses the reports received; all the Recipients of the information obligations are required to cooperate with the Body itself, in order to allow the collection of all further information deemed necessary for a correct and complete assessment of the report..

Information flows and reports are kept by the Supervisory Body in a special computer and / or paper database. The data and information stored in the database are made available to parties outside the Supervisory Body subject to authorization by the Body itself, unless access is required by law. The latter defines specific criteria and conditions for access to the database, as well as for the conservation and protection of data and information, in accordance with current legislation..

### 2.8.7 Power

The principal powers of the Supervisory Body are :

- self-regulation and definition of internal operating procedures ;

- supervision and control.

With reference to the powers of self-regulation and definition of internal operating procedures, the Supervisory Body has exclusive competence regarding:

- the procedures for recording their activities and decisions;
- the methods of communication and direct relationship with each corporate structure, in addition to the acquisition of information, data and documentation from the corporate structures;
- the coordination procedures with the Board of Directors and participation in the meetings of said bodies, on the initiative of the Body itself;
- the methods of organization of its supervisory and control activities, as well as the representation of the results of the activities performed.

With reference to the supervisory and control powers, the supervisory body:

- it has free and non-conditional access to all the Company's functions - without the need for any prior consent - in order to obtain any information or data deemed necessary for the performance of the tasks set forth in Legislative Decree 231/01 ;
- it can freely dispose, without any interference, of its initial budget and period, in order to satisfy every need necessary for the correct performance of the tasks;
- it can, if necessary, avail himself - under his direct supervision and responsibility - of the help of all the Company's structure;
- in the same way it can, in full decision-making autonomy and if specific skills are required and in any case to professionally carry out its tasks, make use of the operational support of some operating units of the Company or even of the collaboration of particular professionals found outside the Company using for this purpose your budget for the period. In these cases, the subjects external to the Supervisory Body operate as a mere technical-specialist support of consulting importance;
- it may, having made the appropriate investigations and investigations and having heard the author of the violation, report the event according to the discipline provided for in the Sanctioning System adopted pursuant to Legislative Decree 231/01, without prejudice to the fact that the formal dispute procedure is The imposition of the sanction is carried out by the employer.

### 2.8.8 Budget

In order to further strengthen the requirements of autonomy and independence, the Supervisory Body has an adequate initial and period budget previously approved by the Board of Directors and proposed, in consideration of its own needs, by the same Supervisory Body.

The Supervisory Body may use these economic resources in full autonomy, without prejudice to the need to report the use of the budget at least on an annual basis, as well as to motivate the presentation of the budget for the subsequent period, within the periodic information report to the Board of Directors.

## 2.9 Requirements relating to the management of Whistleblowing reports

### 2.9.1 The role of the Supervisory Body

In order to allow the implementation of the provisions on the protection of the employee who reports wrongdoing, it is the task of the Body of the Supervisory Body, without prejudice to the possibility of forwarding any reports in hierarchical line, the supervision of the procedure for managing notifications, since generic information obligations are already provided regarding the implementation of the MOG and compliance with the provisions contained in the Decree.

In particular the following requirements are valid:

- Individuals in senior positions or subject to others' management, or those who in any capacity collaborate or interact with the entity are required to transmit directly to the Supervisory Body, by means of a written communication to be inserted in physical houses available at each location operational or at the e-mail address [odv@lacisa.com](mailto:odv@lacisa.com), any circumstantial reports of illegal conduct relevant pursuant to Legislative Decree 231/2001 of which they became aware due to the functions they perform within the Body;
- Once the reports have been received, the Supervisory Body collects all further information deemed necessary for a correct and complete assessment of the report, also making use of the collaboration of all the recipients of the information obligations in order, without compromising the right to privacy of the identity of the author of the report
- The Supervisory Body is not burdened by the obligation to verify punctually and systematically all the potentially suspicious or illegal phenomena submitted to its attention. In fact, the assessment of the specific cases in which it is appropriate to proceed with activating checks and more detailed interventions is left to the discretion and responsibility of the Body itself, which is not required to take into consideration the reports that appear irrelevant in the first instance, without basis or inadequately substantiated based on factual elements

Therefore, two different scenarios can be configured:

- 1 If the Supervisory Body deems it unnecessary to conduct internal investigations and proceed with ascertaining the report, it must draw up a reasoned report to be sent to the Board of Directors (and to the Board of Statutory Auditors);
- 2 If, on the other hand, the Supervisory Body considers that the report should lead to the verification of the unlawful conduct or the violation of the Organization, Management and Control Model, it must notify the Employer for the purpose of establishing the disciplinary procedure in the vis-à-vis the employee in accordance with art. 7 of the Workers' Statute and in full compliance with the adversarial principle between the Parties, taking into account the specificities of the legal status of the subject towards whom one proceeds (apical subject, subjected to others' direction or collaborator of the Entity). In consideration of the unavoidable involvement of the Supervisory Body in the procedure for imposing disciplinary sanctions, at the end of the preliminary investigation it is required to formulate non-binding opinions in relation to the type and extent of the sanction to be imposed in the specific case.

- In any case, the Supervisory Body collects and keeps all the reports in a special database in electronic and / or paper format. The data and information stored in the database can be made available to parties outside the Supervisory Body, subject to its authorization, unless access must be permitted by law.
- The Supervisory Body also defines, with a special internal provision, the criteria and conditions for access to the database, as well as those for the conservation and protection of data and information in compliance with current legislation;
- In order to guarantee confidentiality on the identity of the informant, the Supervisory Body and the persons designated to support it undertake to maintain the strictest confidentiality on the reports and not to disclose any information they have learned when performing their duties. In particular, the Supervisory Body acts in such a way as to guarantee the authors of the reports against any form of retaliation, discrimination or penalization and, more generally, against any negative consequence deriving from the same, ensuring maximum confidentiality regarding the identity of the reporting person. In any case, the obligations imposed by the law and the protection of the rights of the Entity or of the subjects wrongly accused and / or in bad faith and / or libelous are reserved

### 2.9.2 Nullity of the retaliatory and discriminatory measures adopted against the informant

The author of the report of the offense has the opportunity to report the adoption of discriminatory measures against him to the National Labor Inspectorate, in addition to the faculty acknowledged to the same person reporting directly to his reference union organization, pursuant to art. 2, paragraph 2ter of Law 179/2017.

It is, in any case, established by art. 2, paragraph 2quater of Law 179/2017, the nullity of the retaliatory or discriminatory dismissal, of the change of duties pursuant to art. 2103 cod. civ. ("Employment benefits"), as well as any other retaliatory or discriminatory measure adopted against the reporting party.

The law also imposes on the employer the burden of proving - in the event of disputes related to the imposition of disciplinary sanctions, dismissals, transfers or to the submission of the reporting person to another organizational measure following the submission of the report having direct or indirect negative effects , on the working condition - that these measures are based on reasons extraneous to the reporting (the so-called "reversal of the burden of proof in favor of the reporting party").

### 2.9.3 Loss of the safeguards guaranteed by the Law in the event of bad faith of the informant

The protections granted to individuals in senior positions, to those subject to management, as well as to those who collaborate with the Entity fail if the criminal responsibility of the author of the report for the crimes of slander, defamation or other crimes specifically related to the falsity of the complaint. Likewise, the protections in favor of the informant are not guaranteed in the event that the latter is held liable in civil proceedings for having reported reports in bad faith, supported by fraud or gross negligence.