



**DESCRIPTIVE DOCUMENT OF THE
ORGANIZATION, MANAGEMENT AND CONTROL
MODEL**

EX LEGISLATIVE DECREE 231/2001

GENERAL PART

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PREMISE

1 Company Presentation

La Cisa Trasporti Industrial Srl has been operating in the logistics sector for over 50 years, has ten operating offices in northern Italy and is present, with its vehicles, in some of the most important Italian steel and port complexes. The company offers its customers its extensive experience acquired in the industrial logistics sector, with the help of modern machinery and qualified operators. Thanks to its ten operating offices, La Cisa is able to guarantee total coverage for any type of maintenance on the vehicles, always ensuring high quality 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. For La Cisa it is also important:

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

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 recent years, the transport activity has been abandoned to concentrate growth on the sectors of internal logistics and rental of handling machines.

It was 1959 when Remigio Provenzi, the future founder of La Cisa, just twenty years old, 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 (at that time belonging to the Finsider group) for the transport of ingot molds and rolling rolls destined for the factories of Dalmine, Sabbio Bergamasco, Costa Volpino and Massa Carrara.

In 1969, Remigio Provenzi founded, together with his brother Giuseppe, La Cisa Trasporti Industriali Srl. Over the years, the road transport activity was progressively abandoned and the business moved “inside the factories”. Remigio realized that warehouse management was far from being optimized and saw in internal logistics a potential for the creation of value that had not yet been fully exploited.

In the 1970s, the first forklifts were purchased to manage the external warehouses of some of the main steel producers. In the space of a few years, the historic shipyards were established at the Taranto, Novi Ligure, Genoa and Bagnoli plants of the Italsider group and at the Piombino steelworks

(then owned by Deltasider). In 1978, La Cisa obtained complete management from Dalmine Spa of the finished product storage area in Marina di Massa.

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

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

The following 2000s were characterized by a downsizing of the company. The privatization of the steel sector pushed the new owners to vertically integrate the logistics processes. Dalmine Spa alone kept alive the policy of outsourcing steel handling services. The Dalmine shipyard thus became 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 historical 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 transformers at a national level. At the same time, collaborations with new customers abroad (Croatia, Romania, Spain, USA) have been started. The quality of the services provided has benefited from the important investments in terms of human capital, new technologies, health and safety in the workplace made in recent years.

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

Customer satisfaction, the propensity for improvement continuous , the development of safety , health and sustainability issues , constant research for new solutions technology and capital growth human are the fundamental pillars on which Cisa bases its organization.

The quality and safety policy summarizes and highlights the company mission by guiding our people towards objectives clear , shared and ambitious . Our integrated quality and safety management system aims to orient processes towards these key points using monitoring procedures and indicators as valid tools for guiding and supporting business decisions.

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

The company's fleet currently consists of more than 350 motor vehicles and over 300 industrial trailers. La Cisa is able to provide the most suitable equipment to carry out safe, fast and effective movements and 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 ensuring the safe performance of one's tasks and improving the performances required by customers.

Cisa, aware of the role that information, education and training have taken on in the global context, in 2015 created a specific department within the company, called Academy, with the aim of raising the level of work quality and production efficiency so as to be able to offer an exclusive service. Raising the bar of skills is a primary objective, integrating the valorization of the person in the work context. To increase technical skills, personal abilities and the culture of safety, Academy structures training courses for its employees and for client companies. The driver courses regulated by law (state-regions agreement 22/02/2012 in reference to art.73 of Legislative Decree 81/08) guarantee the qualification to use the reference equipment.

Born from a collaboration between researchers at the *Sant'Anna University Institute* in Pisa and technicians at La Cisa, the simulator was completed in 2015, thus becoming a tool in use at the Academy, for training internal and external personnel. It is an electromechanical movement 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, offering a virtual, innovative and protected environment to learn or improve behaviors while driving forklifts.

Its peculiarity is the possibility of simulating different work environments, atmospheric situations, unforeseen events (such as breakdowns or personnel on the ground), thus providing a variety of situations that are impossible to achieve through normal on the job courses .

2 Objectives of the document

Legislative Decree no. 231 of 8 June 2001, "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of Law no.

300 of 29 September 2000” (hereinafter also “Decree 231”) introduced into the Italian legal system the administrative liability of entities for certain types of crime, when these have been committed by:

- subjects in apical positions (i.e., those with representative, administrative and management functions of the entity)
- subjects subjected to the direction or supervision of others, in the interest or to the advantage of the entities themselves.

Legislative Decree 231/01 identifies, as an exemption from the administrative liability of the entity, the Company's ability 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 Decree itself.

If a crime covered by Legislative Decree 231/01 is committed 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 pecuniary and prohibitive sanctions.

In relation to the regulatory context described above, La Cisa Trasporti Industriali Srl has taken steps to:

- adopt and implement its own organisation, management and control model pursuant to Legislative Decree 231/01;
- establish a Supervisory Body pursuant to Legislative Decree 231/01, responsible for monitoring compliance, functioning and updating of the implemented model.

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

3 Document Description

The descriptive document of the MOG 231 of La Cisa Trasporti Industriali Srl is composed of:

- **General Part** , which describes the corporate governance system, the definition process and the operating principles of the MOG and the mechanisms for its concrete implementation.
- **Special Part** , structured on company processes, which reports, for each macro-category:
 - the crimes envisaged by Legislative Decree 231/01 potentially relevant in relation to the relevant corporate process and examples of illicit conduct;

- the scope of application and the subjects involved in the reference process;
- general obligations of conduct;
- specific prevention protocols;
- any systematic information flows established.

GENERAL PART

1 Legislative Decree 231/2001

1.1 Subject of the decree

On 8 June 2001, Legislative Decree no. 231 was issued - in execution of the delegation under art. 11 of Law no. 300 of 29 September 2000 - which came into force on 4 July of the following year, in order to adapt the internal legislation on the liability of legal persons to some international conventions to which Italy had already adhered for some time, such as the Brussels Convention of 26 July 1995 on the 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 of Member States and the OECD Convention of 17 December 1997 on combating bribery of foreign public officials in international economic transactions.

With this Decree, entitled "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality", a regime of administrative liability was introduced into the Italian legal system, essentially referable to criminal liability, against entities (to be understood as companies, consortia, etc.) for certain crimes committed in the interest or to the advantage of the same:

- by natural persons who hold representative, administrative or management roles within the entities themselves or within one of their organizational units with financial and functional autonomy, as well as by natural persons who exercise, even de facto, the management and control of the entities themselves (for example, administrators and general managers);
- by natural persons subject to the direction or supervision of one of the above-mentioned entities (for example, non-managerial employees).

This liability is in addition to that of the natural person who materially committed the act. The extension of liability aims to involve in the sanction of certain criminal offences the entities that have benefited from the commission of the crime. For all offences committed, the application of a pecuniary sanction is always foreseen, while for the most serious cases, interdictory measures are also foreseen, such as the suspension or revocation of licences and concessions, the prohibition to contract with the Public Administration, the prohibition to carry out the activity, the exclusion or revocation of financing and contributions, the prohibition to advertise goods and services.

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

1.2 Crime type

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

- Crimes committed in relations with the Public Administration (art. 24 and 25, Legislative Decree 231/01);
- Computer crimes and unlawful data processing (art. 24 bis, Legislative Decree 231/01);
- Organized crime offences (art. 24 ter, Legislative Decree 231/01);
- Crimes of counterfeit currency (art. 25 bis, Legislative Decree 231/01);
- Crimes against industry and commerce (art. 25 bis 1, Legislative Decree 231/01);
- Corporate Offences (art. 25 ter, Legislative Decree 231/01);
- Crimes for the purposes of terrorism or subversion of the democratic order (art. 25 quater, Legislative Decree 231/01);
- Practices of female genital mutilation (art. 25 quater 1, Legislative Decree 231/01);
- Crimes against the individual personality (art. 25 quinquies, Legislative Decree 231/01);
- Market abuse crimes (art. 25 sexies, Legislative Decree 231/01);
- Crimes of manslaughter and serious and very serious bodily harm committed in violation of the regulations on the protection of hygiene and health in the workplace (art. 25 septies , Legislative Decree 231/01);
- Receiving, laundering and use of money, goods or utilities of illicit origin (art. 25 octies , Legislative Decree 231/01);
- Crimes relating to payment instruments other than cash (art. 25-octies.1, Legislative Decree 231/01);
- Crimes relating to copyright infringement (art. 25 novies , Legislative Decree 231/01);
- Inducement not to make statements or to make false statements to the judicial authority (art. 25 decies , Legislative Decree 231/01);
- Environmental crimes (art. 25 undecies , Legislative Decree 231/01);
- Employment of third-country nationals whose stay is irregular (art. 25 duodecies , Legislative Decree 231/01);
- Racism and Xenophobia (art. 25 terdecies , Legislative Decree 231/01);

- Sports crimes (art. 25-quaterdecies, Legislative Decree 231/01);
- Tax crimes (art. 25-quinquiesdecies, Legislative Decree 231/01);
- Smuggling (art. 25-sexiesdecies, Legislative Decree 231/01);
- Crimes against cultural heritage (art. 25-septiedecies, Legislative Decree 231/01);
- Recycling of cultural assets (art. 25-duodevicies, Legislative Decree 231/01);
- Transnational crimes (Law 16 March 2006, n. 146, articles 3 and 10).

1.3 Sanctions

The sanctions foreseen for the entities following the commission or attempted commission of the above-mentioned crimes are:

- **of a pecuniary nature** applied in shares (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 (i.e. from a minimum of one hundred shares to a maximum of one thousand shares);
- **of a prohibitive nature** (also applicable as a precautionary measure when certain conditions occur):
 - ban from carrying out the activity;
 - suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
 - prohibition on contracting with the Public Administration;
 - exclusion from benefits, financing, contributions or subsidies and possible revocation of those granted;
 - prohibition on advertising goods or services.
- confiscation of the profits or price of the crime;
- publication of the sentence of conviction.

1.4 Exemption from administrative liability

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 person, the entity is not liable if it is able to demonstrate that:

- the governing body of the entity has adopted and effectively implemented, prior to the commission of the crime, organisational and management models suitable for preventing crimes of the type that occurred;
- the task of supervising the functioning, effectiveness and compliance of the models as well as ensuring their updating has been entrusted to a body of the institution equipped with autonomous powers of initiative and control;
- the persons who committed the crime acted by fraudulently evading the aforementioned organizational and management models;
- there has been no omission or insufficient supervision by the competent body (referred to in art. 6, first paragraph, letter b) of the Decree).

Consequently, there is a presumption of liability for the entity due to the fact that the top management express and represent the policy and therefore the will of the entity itself. This presumption can be overcome if the entity is able to demonstrate the existence of the four conditions reported above. In this case, even if there is personal liability on the part of the top management, the entity is not liable pursuant to Legislative Decree 231/01.

Legislative Decree 231/01 attributes, with regard to the liability of entities, a discriminatory value to organizational, management and control models to the extent that the latter are suitable for preventing the crimes referred to in Legislative Decree 231/01 and, at the same time, are adopted and effectively implemented by the governing body.

Article 7 of Legislative Decree 231/01 establishes the administrative liability of the entity for crimes committed by subordinate subjects, if their commission was made possible by the failure to comply with the obligations of management and supervision. Such failure is in any case excluded if the entity, before the commission of the crime, has adopted and effectively implemented an organizational, management and control model suitable for preventing crimes of the type that occurred.

1.5 Whistleblowing Laws

Legislative Decree no. 24 of 10 March 2023, known as the “ *Whistleblowing Decree* ” (hereinafter also “Decree”), implements in Italy Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

In summary, this legislation provides:

- a protection regime for specific categories of individuals who, in good faith, report information, acquired in the work context, relating to violations of national or European Union regulatory provisions that harm the public interest or the integrity of the entity;

- protective measures, including the prohibition of retaliation, to protect the Reporter, as well as the Facilitators, colleagues and relatives of the Reporter and legal entities connected to the Reporter;
- the establishment of an internal reporting channel within the entity for the transmission of Reports that guarantee, also through the use of encryption tools, the protection of the confidentiality of the identity of the Reporter, of the Person involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation;
- the right to file a complaint with the judicial or accounting authorities;
- the possibility, if one of the conditions set out in art. 6, paragraph 1, of Legislative Decree no. 24/2023 applies, to make external reports through the channel managed by the National Anti-Corruption Authority (hereinafter ANAC);
- the possibility of making public disclosures, when one of the conditions set out in art. 15, paragraph 1, of Legislative Decree no. 24/2023 occurs, through the press or electronic or dissemination means capable of reaching a large number of people;
- the provision of disciplinary measures and administrative pecuniary sanctions imposed by ANAC in the cases provided for by articles 16 and 21 of Legislative Decree no. 24/2023.

In compliance with the provisions of Legislative Decree 24/2023, which amended art. 6 of Legislative Decree 231/01, La Cisa Trasporti Industriali Srl (hereinafter the “Company”) promotes and encourages the reporting of illicit acts and irregularities pursuant to the *whistleblowing legislation*.

In this regard, it was therefore necessary to introduce into the Organization, Management and Control Model a system for managing reports of illicit activities that would allow the protection of the identity of the whistleblower and the related right to confidentiality of the latter, as well as the introduction of specific provisions within the disciplinary system aimed at sanctioning any acts of retaliation and discriminatory attitudes against the whistleblower.

2 The Organization, Management and Control Model (MOG 231)

2.1 How the model works

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 diligent and transparent performance of the Company's activities, in order to prevent behaviors that could constitute criminal and unlawful acts provided for by Legislative Decree 231/2001 and 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 needs:

- identify sensitive activities, i.e. those activities within which crimes may be committed, according to a *risk assessment approach* ;
- resume and specify, where possible, at the level of the crime risks under examination the general principles of conduct of the Model (i.e. summary, integration and/or specification of the relevant conduct rules of the Code of Ethics; specific prohibitions; system of relevant internal powers of attorney and delegations; etc.);
- illustrate the Protocols, or the specific control procedures implemented by the Company for the purposes of preventing crime risks 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 the information flows (frequency, reporting tools, minimum contents, etc.) that the Supervisory Body must receive from those responsible for the controls; (II) the same description of the control activities and their methods of execution, allowing for their timely verification in accordance with its own activity plan;
- identify ways of managing financial resources that are suitable for preventing the commission of crimes;
- introduce a disciplinary system suitable for sanctioning failure to comply with the measures indicated in the model.

In compliance with Article 6 of Legislative Decree 231/01 and the interpretative and applicative guidelines developed by the most representative trade associations and, in particular, those provided by Confindustria, La Cisa Trasporti Industriali Srl has defined the general principles, structure and components of its organisation, management and control model.

In light 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, the “sensitive activities” detected, for which suitable internal rules have been identified to integrate the Code of Ethics adopted by the Company (in particular, through the principles of conduct and control measures contained in the Special Parts of this Model), are set out below.

<u>Sensitive activities</u>	<u>Regulation in the MOGC</u>
<ul style="list-style-type: none"> - Management of inspection visits by public officials and/or public service representatives. - Request and management of contributions, funding, subsidies received from the State or other national and/or supranational public bodies. - Management of relations with the Public Administration in order to request the authorizations necessary to carry out typical business and/or instrumental activities. - Dispute management. 	<p>SPECIAL PART “A”:</p> <p>Management of relationships with the Public Administration, with public officials and/or public service representatives and with the Judicial Authority</p>
<ul style="list-style-type: none"> - Management of commercial negotiations (sales and reporting). - Management of corporate communication. Publishing images and videos on the <i>web</i> and managing the Company's <i>website</i> . 	<p>SPECIAL PART “B”:</p> <p>Management of commercial relations and corporate communication</p>
<ul style="list-style-type: none"> - Administrative and accounting management. - Preparation of the balance sheet, the explanatory notes, the management report and all other corporate communications required by law. - Management of fiscal and tax aspects. - Transactions on shares or quotas, extraordinary transactions and acquisitions (including the management of company <i>assets</i>). - Management of intra-group relationships. - Management of communication flows towards members, auditors and other control bodies. 	<p>SPECIAL PART “C”:</p> <p>Management of administrative, accounting, tax and corporate activities</p>

<ul style="list-style-type: none"> - Selection, hiring and personnel management. 	<p>SPECIAL PART “D”:</p> <p>Selection, hiring and personnel management</p>
<ul style="list-style-type: none"> - Management of the purchasing process and selection and management of suppliers. - Warehouse management. - Management of <i>audits</i> by customers and certification bodies. 	<p>SPECIAL PART “E”:</p> <p>Management of purchases of goods, services and consultancy and warehouse management</p>
<ul style="list-style-type: none"> - Management of donations, gifts and sponsorships. 	<p>SPECIAL PART “F”:</p> <p>Management of gifts, donations and sponsorships</p>
<ul style="list-style-type: none"> - Management of financial reports, collections and payments. 	<p>SPECIAL PART “G”:</p> <p>Management of financial reports, collections and payments</p>
<ul style="list-style-type: none"> - Registration and management of trademarks, patents or other industrial property titles. 	<p>SPECIAL PART “H”:</p> <p>Trademark and Patent Management</p>
<ul style="list-style-type: none"> - Management of health and safety at work obligations. 	<p>SPECIAL PART “I”:</p> <p>Management of health and safety at work obligations</p>
<ul style="list-style-type: none"> - Management of environmental compliance. 	<p>SPECIAL PART “L”:</p> <p>Management of environmental compliance</p>

<ul style="list-style-type: none"> - Planning of measures regarding the security of the information and telematic system. - <i>hardware</i> and <i>software</i> systems . - Management of user profiles and authentication process. - <i>Server</i> management and data protection. - Allocation, use and storage of <i>smart cards</i> . 	<p style="text-align: center;">SPECIAL PART “M”: Information systems management</p>
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In each Special Part, for each sensitive process, the following are highlighted:

- potentially relevant crimes and examples of unlawful conduct;
- the scope of application, i.e. the subjects involved in the management of the sensitive activity and therefore the specific recipients;
- general obligations of conduct;
- specific prevention protocols;
- any specific information obligations towards the Supervisory Body.

2.2 Recipients of the model

The following are Recipients (hereinafter “Recipients”) of this Organization, Management and Control Model pursuant to Legislative Decree 231/01 of La Cisa Trasporti Industriali Srl and undertake to comply with its content:

- the directors and managers of the Company (so-called *top management*);
- the Company's employees (so-called internal subjects *subjected to the direction of others*);

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

- collaborators, consultants and, in general, individuals who carry out self-employed work to the extent that they operate within sensitive areas of activity on behalf of or in the interest of the Company;
- suppliers and partners (including in the form of temporary associations of companies, as well as joint ventures) who operate in a significant and/or continuous manner within the so-called sensitive areas of activity on behalf of or in the interest of the Company.

The External Subjects thus defined must also include those who substantially operate in a significant and/or continuous manner within the sensitive areas of activity on behalf of or in the interest of the Company.

2.3 Structure and components

The main components of the MOG 231 of La Cisa Trasporti Industriali Srl, in compliance with the provisions of Legislative Decree 231/01, are the following:

- Code of Ethics;
- Principles of Corporate Governance;
- Control protocols;
- Sanctioning system;
- Training and communication plan;
- Supervisory Body;
- Whistleblowing.

The **Code of Ethics** aims to promote and disseminate the Company's vision and mission, highlighting a system of ethical values and behavioral rules that aim to encourage, on the part of those in top positions, employees and third parties involved in the company's operations, the commitment to maintain morally correct conduct and compliance with the regulations in force. Therefore, the Code of Ethics contains:

- vision, mission, ethical values and principles underlying the corporate culture and managerial philosophy;
- rules of conduct to be adopted in carrying out one's functions and with internal and external interlocutors of the Company;
- duties, incumbent on each individual in apical and non-top positions, in terms of information and collaboration with the Supervisory Body;

- reference to the sanctioning system applicable in the event of violation of the rules set out in the Code of Ethics.

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

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

The **Sanctions System** establishes the disciplinary sanctions and the relative application methods, 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 for the failure to comply with the provisions indicated in the MOG 231. The Disciplinary System establishes:

- the regulatory framework that governs, at contractual and Civil Code level, the sanctions and related methods applicable in the event of illicit acts and incorrect conduct by employees, both managerial and non-managerial, and by external parties;
- sanctions for top management, employees and executives as well as measures against external parties;
- the internal methods of detecting, communicating and managing infringements.

The **Communication and Training Plan** is functional to the communication to all stakeholders of the rules and provisions set forth in MOG 231, in order to achieve their widest knowledge and sharing. The Communication and Training Plan has the purpose of raising awareness among La Cisa Trasporti Industriali Srl employees, through targeted training courses, on the correct taking on of the provisions set forth in MOG 231 as well as on the risk of committing the crimes set forth in the legislation in force.

The Plan must include the following points:

- the information and training programs to be planned and executed;
- the techniques, means and tools to support training and communication activities (for example, internal circulars, notices to be posted in commonly accessible places, multimedia documentary supports, classroom training);
- the means through which the level of understanding and learning of the trained subjects is tested;
- the methods of recording the training activities carried out.

The **Supervisory Body** has the task of monitoring the functioning and compliance with the adopted MOG 231 and of ensuring that it is updated in light of the organisational changes that will affect La Cisa Trasporti Industriali Srl and current legislation.

The following are defined:

- the appointment and revocation procedure with an indication of the reasons for ineligibility and revocation;
- the essential requirements;
- the organizational placement;
- the functions and powers;
- the budget;
- information flow management.

2.4 The methodological approach

2.4.1 Methodology adopted

The process of developing the Organizational Model was developed through the various phases briefly described below, based on the *business* and organizational characteristics of the Company, as well as on the existing *governance* and internal control tools.

Phase 1 – Identification of company processes and “sensitive activities” within which the crimes envisaged by Legislative Decree 231/01 could potentially be committed and of the subjects involved in the exercise of such activities.

Phase 2 – Detection of the organizational and control measures implemented by the Company, in order to evaluate their capacity and strength to prevent, or in any case, identify risk situations relevant for the purposes of Legislative Decree 231/01.

Phase 3 – Identification, based on the findings and critical issues that have emerged, of the necessary improvement actions.

The adequacy of the internal control system (ICS), in relation to each sensitive activity analysed, was examined by taking into consideration the control *standards defined on the basis of best practices* and the main national and international control *frameworks* (Confindustria Guidelines, COSO Report, Birbery Act and ISO 37001, Sorbanes Oxley) and, specifically:

- existence of a system of powers and authorization levels consistent with the assigned organizational responsibilities;
- existence of formalized company procedures and/or operating instructions;
- compliance with the principle of separation of duties;
- existence of adequate specific control mechanisms;
- traceability of activities and controls.

The activities referred to in phases 1, 2 and 3 were conducted through an in-depth analysis of the company context, of the documentation provided by the Company, as well as involving the heads of the Management/Function of the company processes and of the “sensitive” activities identified.

With specific reference to the crimes of manslaughter and serious or very serious injury committed in violation of the regulations on health and safety at work (art. 25-septies Legislative Decree 231/01), an analysis was carried out to assess the adequacy of the Internal Control System in light of the risk assessment already carried out by the Company on the basis of the reference legislation, by conducting interviews with managers, as well as through the analysis of the documentation relating to the organizational/procedural measures implemented in compliance with the provisions of Legislative Decree 81/2008 and the special legislation connected to it.

*Phase 4 – Definition of the Organization, Management and Control Model pursuant to Legislative Decree 231/01, structured according to the indications contained in the Confindustria guidelines and in the relevant **best practices and adapted to the corporate reality**.*

Phase 5 – Definition of the Code of Ethics.

The Model, thus structured, was finally implemented through:

- a) its approval by the Board of Directors of the Company;
- b) the appointment of the Supervisory Body responsible for verifying the effective implementation and compliance with the Model;
- c) the definition of a disciplinary system for any violations of the Model;
- d) the dissemination of the contents of the Model through training and information activities for its Recipients.

3 The system of delegations and powers

3.1.1 Principles

The system of delegations and powers has the purpose of:

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

Among the inspiring principles of this System are a clear and organic attribution of tasks, in order to avoid overlaps or power vacuums, as well as the segregation of responsibilities and the conflict of interests, in order to prevent concentrations of powers, in compliance with the MOG requirements set out in Legislative Decree 231/01.

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

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

Cisa Trasporti Industriali Srl also undertakes to adopt a system of external proxies consistent with the responsibilities assigned to each director or manager and undertakes to define quantitative spending thresholds.

4 The Sanctioning System

4.1.1 Premise

The effective implementation of the organization, management and control model cannot ignore the preparation of an adequate sanctions system, which plays an essential role in the architecture of Legislative Decree 231/01: in fact, it constitutes the protection of internal procedures (pursuant to art. 6, paragraph 2, letter e) and art. 7, paragraph 4, letter b) of Legislative Decree 231/01).

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

The Disciplinary System adopted by La Cisa Trasporti Industriali Srl is aimed at sanctioning failure to comply with the principles, measures and rules of conduct indicated in Model 231 itself as well as in the procedures relating to it, including the Whistleblowing Procedure, as well as those indicated in the Code of Ethics adopted by the Company.

The requirements to which the Sanctions System must respond, in the silence of the Decree, can be deduced from the existing doctrine and jurisprudence which identifies them as:

- **Specificity and autonomy:** specificity is *expressed* in the preparation of an internal sanctioning system within the Company intended to sanction any violation of the Model, regardless of whether or not it results in the commission of a crime; the requirement 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 (e.g. criminal proceedings), that is, the Company is required to sanction the violation independently of the progress of the criminal proceedings initiated and this in consideration of the type of violation relating to the protocols and procedures provided for in the Model;
- **Compatibility:** the procedure for determining and imposing the sanction as well as the sanction itself cannot conflict with the provisions of law and with the contractual provisions that regulate the employment relationship in place with the Company;

- **Suitability:** the system must be efficient and effective for the purposes of preventing the commission of crimes;
- **Proportionality:** the applicable or applied sanction must be proportionate to the violation detected;
- **Drafting in writing and appropriate dissemination:** the sanctioning system must be drafted in writing and the subject of timely information and training for the Recipients (therefore, mere publication by posting in a place accessible to all will not be sufficient).

That said, it appears evident that the commission of infringements would compromise the bond of trust existing between the Parties, legitimising the application of disciplinary sanctions by the Company.

The substantial prerequisite for the Company's disciplinary power is the attribution of the violation to the worker (whether he is a subordinate or in a senior position or a collaborator), and this regardless of the circumstance that said behavior constitutes a violation from which criminal proceedings arise.

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

- the seriousness of the violation;
- the type of employment relationship established with the provider (subordinate, parasubordinate, managerial, etc.), taking into account the specific legislation and contractual provisions in place.

4.1.2 Definition and limits of disciplinary responsibility

The Company, aware of the need to comply with the laws and current provisions on the matter, ensures that the sanctions that can be imposed pursuant to this Sanctions System are compliant with the provisions of the National Collective Labor Agreements applicable to the sector, specifically, the **National Collective Labor Agreement for the Metalworking Industry**. It also ensures that, on a procedural level, Article 7 of Law no. 300 of 30 May 1970 (Workers' Statute) applies for the contestation of the offence and for the imposition of the relevant sanction.

In cases where the Whistleblowing Procedure adopted by the Company applies, please refer to it.

4.1.3 Recipients and their duties

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

The Recipients are required to align their conduct with the principles set out in the Code of Ethics and with all the principles and measures for the organisation, management and control of company activities defined in MOG 231.

Any violation of the above principles, measures and procedures, if ascertained, represents:

- in the case of employees and managers, a breach of contract in relation to the obligations arising from the employment relationship pursuant to art. 2104 of the Civil Code and art. 2106 of the Civil Code;
- 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 of the Civil Code;
- in the case of external subjects, it constitutes a breach of contract and legitimises the termination of the contract, without prejudice 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 person against whom proceedings are being taken.

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

The Supervisory Body verifies that specific procedures are adopted for the information of all the subjects listed above, from the beginning of their relationship with the Company, regarding the existence and content of this sanctioning system.

4.1.4 General principles relating to sanctions

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

The determination of the type, as well as the amount of the sanction imposed following the commission of infringements, including relevant offences pursuant to Legislative Decree 231/01, must be based on compliance with and assessment of the following:

- the intentionality of the behavior from which the violation arose;
- the negligence, imprudence and lack of skill demonstrated by the author when committing the infringement, especially in reference to the actual possibility of foreseeing the event;
- the relevance and any consequences of the violation or offence;
- the position held by the acting individual within the company organisation, especially in consideration of the responsibilities connected to his duties;

- any aggravating and/or mitigating circumstances that may be identified in relation to the conduct of the Recipient, including, by way of example, the imposition of disciplinary sanctions against the same individual in the two years preceding the violation or offence;
- the participation of multiple Recipients, in agreement with each other, in the commission of the violation or the illicit act.

The procedure for reporting the infringement and imposing the sanction varies based on the category to which the offending party belongs.

4.1.5 Sanctions against employees

The behaviors held by employees in violation of the individual behavioral rules set out in this MOG 231, in the Code of Ethics and in the Whistleblowing Procedure are defined as disciplinary offenses.

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

The Company's disciplinary system is therefore constituted by the provisions of the Civil Code on the subject and by the contractual provisions provided for by the aforementioned CCNL. In particular, the disciplinary system describes the sanctioned behaviors, depending on the importance assumed by the individual cases considered and the sanctions specifically provided for the commission of the facts themselves on the basis of their seriousness.

In relation to the above, MOG 231 refers to the sanctions and categories of sanctionable facts provided for by the existing sanctioning system within the CCNL, in order to bring any violations of MOG 231, the Code of Ethics, as well as the Whistleblowing Procedure, into the cases already provided for by the aforementioned provisions.

The Company believes that the sanctions provided for in the CCNL are applied, 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 employees, in application of the National Collective Labour Agreement for the Metalworking Industry, the following sanctions are envisaged :

- (a) verbal warning;
- (b) written warning;
- (c) fine not exceeding three hours of hourly pay calculated on the minimum wage;
- (d) suspension from work and pay for up to three days;

(e) dismissal.

(a) Verbal warning for minor offences, or (b) written warning, of a more specific admonitory nature.

The verbal warning or written warning, in accordance with the CCNL, are applicable to the employee in the event of :

- first offense of limited severity;
- minor violation of the confidentiality obligations regarding the identity of the whistleblower provided for by the Whistleblowing Procedure adopted by the Company to protect the employee or collaborator who reports illicit activities, as well as carrying out minor acts of retaliation or discrimination against the author of the report;
- negligent violation of the information obligations towards the Supervisory Body provided for by MOG 231;
- in general, slight failure to comply with the duties established by the internal procedures provided for by MOG 231 or by the Code of Ethics, or adoption of behavior that does not comply with the provisions of MOG 231 itself or of the Code of Ethics in carrying out an activity in a risk area or with the instructions given by superiors, or slight violation of the provisions contained in the Whistleblowing Procedure adopted by the Company.

(c) Fine not exceeding three hours of hourly pay calculated on the minimum wage scale.

The fine (not exceeding the amount of three hours of normal pay) , in accordance with the CCNL, is applicable to the employee in the event of:

- ineffectiveness of the verbal or written warning, or in cases where the nature of the infringement is such as to make the reprimand seem inappropriate;
- first infringement of greater seriousness, also in relation to the duties performed;
- ineffectiveness of the verbal or written warning, or first more serious infringement of the confidentiality obligations regarding the identity of the whistleblower provided for by the Whistleblowing Procedure adopted by the Company to protect the employee or collaborator who reports illicit activities, as well as carrying out modest acts of retaliation or discrimination against the author of the report;
- non-serious failure to comply with the duties established by the internal procedures provided for by MOG 231 or by the Code of Ethics or adoption of behavior that does not comply with the provisions of the Model itself or of the Code of Ethics in carrying out an activity in a risk area or with the instructions given by superiors, or with the provisions contained in the Whistleblowing Procedure adopted by the Company.

(d) Suspension from work and pay for up to three days.

Suspension from pay and service (for a period not exceeding three days of actual work) in accordance with the CCNL , it is applicable to the employee in the event of :

- cases of relapse;
- first infringement of greater seriousness, also in relation to the duties performed;
- failure to comply, repeated or of a certain serious nature, with the duties established by the internal procedures provided for by MOG 231 or by the Code of Ethics or adoption of a behavior that does not comply with the provisions of the Model itself and of the Code of Ethics in carrying out an activity in a risk area or with the instructions given by superiors, or failure to comply with the provisions contained in the Whistleblowing Procedure adopted by the Company;
- intentional or negligent violation of the provisions on Whistleblowing pursuant to Legislative Decree 24/2023 and contained in the Whistleblowing Procedure adopted by the Company by the Reporting Manager or the employee, failing to comply with the confidentiality obligations regarding the identity of the author of the report or committing acts of retaliation or discrimination against the reporter;
- in cases of reports made in bad faith, which turn out to be deliberately false or unfounded, or which contain deliberately incorrect or misleading information.

(e) Dismissal

Any worker who, while carrying out an activity in one of the risk areas, adopts a behavior that does not comply with the provisions of MOG 231 or the Code of Ethics and is unequivocally aimed at committing one of the crimes sanctioned by Legislative Decree 231/01, is subject to the disciplinary sanction of dismissal in compliance with the CCNL .

In particular, the sanction applies:

- in the event that an employee has, intentionally and negligently (in the latter case, only for crimes relating to health and safety at work), committed an infringement of such importance as to constitute, even in a purely abstract manner, a criminal offence pursuant to Legislative Decree 231/01;
- in cases of very serious intentional or negligent violation of the Whistleblowing provisions pursuant to Legislative Decree 24/2023 and contained in the Whistleblowing Procedure adopted by the Company by the Reporting Manager or the employee, seriously failing to comply with the confidentiality obligations regarding the identity of the author of the report or committing serious acts of retaliation or discrimination against the reporter.

- in the most serious cases of reports made in bad faith, which turn out to be deliberately false or unfounded, with defamatory content or containing deliberately incorrect or misleading information, with the sole purpose of damaging the Company, the Reported Person or other subjects affected by the Report;
- in cases of loss of the protections provided by Legislative Decree 24/2023, i.e. in the event of ascertainment of the criminal or civil liability of the whistleblower for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority, committed with intent or gross negligence.

With regard to the identification 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 is foreseen in the procedure for imposing sanctions for violation of MOG 231 and the Code of Ethics, in the sense that a disciplinary sanction cannot be imposed for violation of MOG 231 and the Code of Ethics without prior communication to the Supervisory Body.

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

The Supervisory Body must also be notified of any archiving measures relating to the disciplinary proceedings referred to in this paragraph.

Workers will be given immediate and widespread information about the introduction of any new provision, by issuing an internal circular to explain the reasons and summarise the content.

4.1.6 Sanctions against managers

The management relationship is the relationship that is characterized by its fiduciary nature. The behavior of the manager is reflected not only within the Company, but also externally; 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 Code of Ethics and the obligation to enforce them is considered an essential element of the managerial employment relationship, as it constitutes a stimulus and example for all those who hierarchically depend on them.

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

Any infringements committed by the Company's managers (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 related to it, including Legislative Decree 24/2023 on Whistleblowing, the Code of Ethics and the Whistleblowing Procedure adopted by the Company), by virtue of the particular relationship of trust existing between them and the Company and the lack of a reference disciplinary system, will be sanctioned with the disciplinary measures deemed most appropriate for the individual case in compliance with the general principles previously identified in the paragraph *General principles relating to sanctions* , compatible with the provisions of law and contractual provisions, and in consideration of the fact that the aforementioned infringements constitute, in any case, failure to comply with the obligations arising from the employment relationship.

The same disciplinary measures are envisaged in cases where a manager expressly or through failure to supervise, allows employees hierarchically subordinate to him to adopt behaviors that do not comply with MOG 231 or the Code of Ethics and/or in violation of the same, behaviors that can be classified as infringements, or behaviors that constitute violations of the Law for the protection of the employee or collaborator who reports illicit conduct relevant for the purposes of Legislative Decree 231/2001 or violations of MOG 231 or the Code of Ethics of which they have become aware by virtue of the functions performed.

If the violations of MOG 231, the Code of Ethics, or Legislative Decree 231/2001 and the laws related to it, including Legislative Decree 24/2023 on Whistleblowing and the Whistleblowing Procedure adopted by the Company , by managers constitute a criminally relevant offence, the Company, at its discretion, reserves the right to apply the following alternative provisional measures against those responsible and pending criminal trial:

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

These sanctions also apply in the most serious cases of reports made in bad faith, which turn out to be deliberately false or unfounded, with defamatory content or containing deliberately incorrect or misleading information, with the sole purpose of damaging the Company, the Reported Person or other parties affected by the Report.

Following the outcome of the criminal trial which confirms the violation of MOG 231 or the Code of Ethics by the manager and therefore condemns him for one of the crimes provided for therein, the latter will be subject to the disciplinary measures reserved for the most serious cases of infringement.

While the sanction of dismissal for justified reason applies:

- in the event of infringements which may determine the application of precautionary sanctions against the Company as provided for by Legislative Decree 231/01 and which constitute a

serious denial of the fiduciary element of the employment relationship, so as not to allow even the provisional continuation of the employment relationship itself, which finds its fundamental prerequisite in the *intuitu personae* .

- in cases of loss of the protections provided by Legislative Decree 24/2023, i.e. in the event of ascertainment of the criminal or civil liability of the whistleblower for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority, committed with intent or gross negligence.

The necessary involvement of the Supervisory Body is foreseen in the procedure for imposing sanctions on managers for violation of MOG 231 and the Code of Ethics, in the sense that no sanction for violation of MOG 231 and the Code of Ethics may be imposed on a manager without the prior involvement of the Supervisory Body.

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

The Supervisory Body must also be notified of any archiving measures relating to the disciplinary proceedings referred to in this paragraph.

4.1.7 Measures against directors (art. 5, first paragraph, letter a) of Legislative Decree 231/01)

The Company evaluates with extreme rigor any violations of this MOG 231 or the Code of Ethics committed by those who represent the top management of the Company and present its image to employees, shareholders, customers, creditors, Supervisory Authorities and the general public. The values of correctness and transparency must first of all be embraced, shared and respected by those who guide corporate 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 MOG 231 or the Code of Ethics adopted by the Company, as well as any failure to comply with Legislative Decree 24/2023 on Whistleblowing and the Whistleblowing Procedure adopted by the Company, as well as in the case of reports made in bad faith, as set out above, by members of the Board of Directors of the Company must be promptly communicated by the Supervisory Body to the entire Board of Directors.

The liability of directors towards the Company is, to all intents and purposes, regulated by art. 2392 of the Civil Code ¹.

¹Art. 2392 cc **Responsibility towards the company** .

1. The directors must fulfill the duties imposed on them by law and the bylaws with the diligence required by the nature of the assignment and their specific skills. They are jointly liable to the company for damages arising from

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

The sanctions applicable to directors are the revocation of delegations or assignments and, in the event that the director is linked to the Company by an employment relationship, dismissal.

The Board of Directors, pursuant to art. 2406 of the Italian Civil Code, is competent, in compliance with the applicable provisions of law, to convene, if deemed necessary, the Shareholders' Meeting. The convening of the Shareholders' Meeting is mandatory for resolutions regarding possible revocation from office or liability action against the directors (it should be noted that the liability action against the directors is of a compensatory nature and therefore cannot be considered a sanction).

4.1.8 Measures against mayors

In the event of violation of the provisions and rules of conduct set forth in this Organization, Management and Control Model, of the Code of Ethics, as well as any failure to comply with Legislative Decree 24/2023 on Whistleblowing and the Whistleblowing Procedure adopted by the Company, as well as in the event of reports made in bad faith, as set out above, by one or more auditors ², the Supervisory Body must promptly inform the entire Board of Statutory Auditors and the Board of Directors, represented by the President and the Chief Executive Officer, by means of a written report.

The recipients of the information from the Supervisory Body or the Reporting Manager may take, in accordance with the provisions of the Statute, the appropriate measures including, for example, the

failure to comply with such duties, unless they are specific attributions of the executive committee or functions specifically attributed to one or more directors.

2. In any case, the directors, without prejudice to the provisions of the third paragraph of art. 2381, are jointly and severally liable if, being aware of prejudicial facts, they have not done everything they could to prevent their occurrence or eliminate or mitigate the harmful consequences.
3. Liability for the acts or omissions of the directors does not extend to any of them who, being free from fault, has had his dissent recorded without delay in the book of meetings and resolutions of the board, giving immediate written notice thereof to the chairman of the board of auditors.

² Although mayors cannot be considered - in principle - subjects in apical positions, it is nevertheless abstractly conceivable that they may be involved, even indirectly, in the commission of the crimes referred to in the Decree (possibly by way of complicity with subjects in apical positions).

convening of the shareholders' meeting, in order to adopt the most suitable measures provided by law.

In the event of violations that constitute just cause for revocation, the Board of Directors proposes to the Assembly the adoption of the relevant measures and provides for the additional tasks required by law.

4.1.9 Measures against members of the Supervisory Body

Violations of this Organization, Management and Control Model, of the Code of Ethics, as well as any failure to comply with Legislative Decree 24/2023 on Whistleblowing and the Whistleblowing Procedure adopted by the Company, as well as in the case of reports made in bad faith, as set out above, by members of the Supervisory Body must be promptly communicated, by any of the auditors or directors, to the entire Board of Statutory Auditors and the Board of Directors. These bodies, after notifying the violation and granting adequate defense tools, will adopt the appropriate measures such as, for example, revocation of the assignment.

4.1.10 Measures against External Subjects

Any conduct carried out by external parties (collaborators, agents and representatives, consultants and in general individuals who carry out self-employed work, as well as suppliers and partners, including in the form of a temporary association of companies, as well as joint ventures) in contrast with the lines of conduct indicated in this MOG 231 or in the Code of Ethics and such as to entail the risk of committing an offence provided for by Legislative Decree 231/01, as well as any failure to comply with Legislative Decree 24/2023 on whistleblowing and the Whistleblowing Procedure adopted by the Company, as well as in the case of reports made in bad faith, as set out above, may determine, in accordance with the provisions of the specific contractual clauses included in the letters of appointment or in the contracts, the termination of the contractual relationship, or the right to withdraw from it, without prejudice to any request for compensation if such conduct results in damages to the Company, such as, purely by way of example, in the case of application, even as a precautionary measure, of the sanctions provided for by the Decree against of the Company.

The Supervisory Body, in coordination with the Chief Executive Officer or another person delegated by the latter, verifies that specific procedures are adopted to transmit to external parties the principles and lines of conduct contained in this MOG 231 and in the Code of Ethics and verifies that the latter are informed of the consequences that may arise from their violation.

5 The communication and training plan

5.1.1 Communication and training on the Model

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

- **internal staff** (employees, new hires, etc.): MOG 231 (General Part and Special Parts) and the Code of Ethics are published at S:\Modello DLgs 231_LA CISA_definitivo . All staff will therefore be informed of the publication (and/or updating) of the aforementioned documents with a specific communication;
- **external subjects** (suppliers, collaborators, consultants, etc.): the General Part of MOG 231 and the Code of Ethics will be published on the company website 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 structured as follows:

- **management and representative staff of the institution** : initial general training will be carried out in the classroom and, subsequently, specific training for new hires and periodic updating in cases of significant modification of the MOG 231 and, in particular, in the case of introduction by the Legislator of further predicate crimes.

The Supervisory Body will be responsible for verifying:

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

The training courses must include:

- an introduction to the regulations and Confindustria Guidelines;
 - an in-depth study dedicated to the principles contained in the Code of Ethics and in the General Part of MOG 231;
 - a description of the role represented by the Supervisory Body;
 - a description of the sanctions system.
- **non-managerial staff** : an internal information note will be distributed to all employees currently in force and to those who will be subsequently hired. The Supervisory Body will be responsible for verifying the adequacy of the information note and its effective communication;

- **external subjects** : a general information note will be distributed to all those who have current contractual relationships with the Company in the context of sensitive activities. Those with whom contractual relationships are established in the future will be given the information note at the time of signing the relevant contracts. The Supervisory Body will be responsible for verifying the adequacy of the information note and its effective communication.

Participation in the training programs described above is mandatory and the control of actual attendance is entrusted to the HR Function. It will be the latter's responsibility to inform the Supervisory Body regarding the outcome of the aforementioned control.

5.1.2 Communication and training on Whistleblowing.

The Company periodically conducts training and information sessions regarding the new discipline set forth in Legislative Decree 24/23 (the so-called Whistleblowing Decree) and the methods for reporting illicit acts that have come to light in one's work context through the internal reporting channel implemented by the Company.

The communication of the Whistleblowing Procedure will take place through the methods indicated below:

- **internal staff** (employees, new hires, etc.): the Whistleblowing Procedure is published on the HSE company software (<https://hse.lacisa.com/>) and on the Zucchetti employee portal. All staff will therefore be informed of the publication (and/or update) of this document with a specific communication;
- **external subjects** (suppliers, collaborators, consultants, etc.): the contents of the Whistleblowing Procedure will be summarised in a specific handbook published on the company website www.lacisa.com in the section dedicated to sending whistleblowing reports.

6 The Supervisory Body

6.1.1 Regulatory context

Article 6, first paragraph, letter b) provides, with reference to the action of top management, that "the task of supervising the functioning and observance of the models and ensuring their updating" must be entrusted "to a body of the institution equipped with autonomous powers of initiative and control".

Although there is no express legislative reference in relation to the action of subjects under the direction of others for the purposes of effective implementation of the Model, Article 7, paragraph 4, letter a) requires periodic verification and possible modification of the same if significant violations of the provisions are discovered or if changes occur in the organization or activity. This activity constitutes a typical competence of the Supervisory Body.

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

6.1.2 Appointment and dismissal process

The Supervisory Body is appointed by the Board of Directors, following a resolution.

The appointment must specify the criteria adopted in identifying, structure and typology of the body or function invested with the role of Supervisory Body, as well as the reasons that led to making that choice and designating the individual members of the Supervisory Body.

In the collegial composition, the Board of Directors appoints, from among its members, the President of the Supervisory Body. In any case, the President, at the time of appointment and for the entire period of validity of the office, must not be tied in any way, in any capacity, to the Company by ties of dependence, subordination or hold managerial positions within the same.

The individual members of the Supervisory Body must personally meet the requirements of honorability and morality.

The following are reasons for ineligibility:

- be the owner, directly or indirectly, of shareholdings of such an amount as to allow the exercise of control or significant influence over the company;
- be a close relative of executive directors of the company or of individuals who find themselves in the situations indicated in the previous points;
- to be interdicted, disabled or bankrupt;
- 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 penalty by agreement of the parties pursuant to art. 444 of the Code of Criminal Procedure for one of the crimes indicated in Legislative Decree 231/01;
- having been convicted, with an irrevocable sentence pursuant to art. 648 of the Code of Criminal Procedure:
 - for facts connected to the performance of his duties;
 - for facts that significantly affect his professional morality;
 - for facts that entail disqualification from holding public office, from the management offices of companies and legal persons, 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 commencement of criminal proceedings pursuant to Articles 405 and 415 bis of the Code of Criminal Procedure and until a decision of no case to proceed is issued pursuant to Article 425 of the Code of Criminal Procedure, or, if proceedings are brought, until a decision of acquittal is issued pursuant to Articles 529 and 530 of the Code of Criminal Procedure; this cause of ineligibility applies exclusively to criminal proceedings for the facts referred to in the previous point.

The appointment must include the duration of the assignment. In fact, it is for a fixed term and lasts for one year from the date of appointment.

The appointment must also include compensation for the role, except in the case of investiture of members of other bodies or functions for which the supervision of the adequacy and actual functioning of the internal control system is a predominant part of their duties, the MOG 231 adopted being - 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 resignation, supervening incapacity, death or revocation.

Members of the Supervisory Body may be revoked:

- in the event of repeated failure to comply with duties, or unjustified inactivity;
- in the event of the imposition of interdictory sanctions against the Company due to the inactivity of the member(s);
- when violations of MOG 231 are found by the obligated parties and there is a failure to report such violations and to verify the suitability and effective implementation of the Model in order to propose any changes;
- if any of the above-mentioned causes of ineligibility arise after the appointment.

The revocation is decided by the Board of Directors.

In the event of resignation, supervening incapacity, death or revocation of a member of the Supervisory Body, the President of the Supervisory Body shall promptly notify the Board of Directors, which shall take the appropriate decisions without delay.

In the event of resignation, supervening incapacity, death or revocation of the President of the Supervisory Body, the oldest member shall take his place and remain in office until the date on which the Board of Directors has resolved to appoint the new President of the Supervisory Body.

6.1.3 Essential requirements

In consideration of the specific nature of the tasks assigned to it, of the provisions of Legislative Decree 231/01 and of the indications contained in the Guidelines issued by Confindustria, the choice of the internal body with autonomous powers of initiative and control was made in such a way as to guarantee that the Supervisory Body meets the requirements of autonomy, independence, professionalism and continuity of action that Legislative Decree 231/01 itself requires for this function.

In particular, also taking into account the aforementioned Confindustria Guidelines, the aforementioned requirements can be qualified as follows:

6.1.3.1 Autonomy

The Supervisory Body has decision-making autonomy.

The Body is autonomous with respect to the Company, that is, it is not involved in any way in operational activities, nor does it participate in management activities. Furthermore, the Body has the possibility of carrying out its role without direct or indirect conditioning by the controlled entities. The activities implemented by the Supervisory Body cannot be scrutinized by any other corporate body or structure.

The Body is also autonomous in the regulatory sense, that is, it has the possibility of determining its own behavioral and procedural rules within the powers and functions determined by the Board of Directors.

6.1.3.2 Independence

The independence of the Supervisory Body is a necessary condition of not being subject to any bond of subservience towards the Company. Independence is obtained through a correct and adequate hierarchical placement.

6.1.3.3 Professionalism

The Supervisory Body is professionally capable and reliable.

Therefore, the technical-professional skills appropriate to the functions he is called to perform must be guaranteed, as a whole at a collegial level; legal, accounting, business, organizational and occupational health and safety skills are prerequisite.

In particular, specific skills in inspection and consultancy activities must be guaranteed, such as skills relating to statistical sampling, risk analysis and assessment techniques, interview and questionnaire development techniques, as well as methodologies for fraud detection.

These characteristics, combined with independence, guarantee objectivity of judgment.

6.1.3.4 Continuity of action

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

6.1.4 Organizational placement

Article 6 of Legislative Decree 231/01 requires that the Supervisory Body be internal to the Company. Only in this way can the Supervisory Body be informed of the Company's affairs and can achieve the necessary coordination with the other corporate bodies. Likewise, only the inherence of the Supervisory Body can guarantee the necessary continuity of action.

the Supervisory Body of La Cisa, in compliance with the provisions of Legislative Decree 231/2001, is a function external to the Company, completely independent and autonomous, whose relationships with the Board of Directors are limited to the annual reporting activity.

In order to further ensure 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 pertinence to the Company and by virtue of the organizational positioning.

6.1.5 Composition

Applying all the principles cited to the corporate reality of the Company and in consideration of the specificity of the tasks that fall to the Supervisory Body, the Company has intended to establish a Supervisory Body with a collegial composition with a number of members equal to three.

The Supervisory Body has the right to avail itself of its own specific secretariat authorised to carry out operational support activities, within the scope of its full decision-making autonomy. The performance by the secretarial function of operational activities in support of the Supervisory Body is regulated by a specific mandate or assignment.

The tasks that can be delegated externally are those related to the performance of all technical activities, without prejudice to the obligation of the function or other external subject possibly used for support to report to the Supervisory Body of the entity. It is clear, in fact, that the assignment of

this type of delegation does not eliminate the responsibility of the Supervisory Body of the entity with regard to the supervisory function conferred upon it by law.

The composition is recognized as adequate to ensure that the Supervisory Body possesses the required requirements of autonomy of intervention and continuity of action.

6.1.6 Functions

The Supervisory Body carries out the tasks set out in Articles 6 and 7 of Legislative Decree 231/01 and in particular carries out:

- surveillance and control activities;
- monitoring activities with reference to the implementation of the Code of Ethics;
- MOG 231 adaptation and updating activities;
- reporting to corporate bodies.

6.1.6.1 Surveillance and control activities

The primary function of the Supervisory Body is related to the continuous supervision of the functionality of the adopted Model 231.

The Supervisory Body must monitor:

- on compliance with the provisions of MOG 231 by the Recipients in relation to the different types of crimes contemplated by Legislative Decree 231/01;
- on the real effectiveness of MOG 231 in relation to the company structure and the actual capacity to prevent the commission of the crimes referred to in Legislative Decree 231/01.

In order to adequately carry out this important function, the Supervisory Body must carry out periodic checks on the individual areas assessed as sensitive, verifying the effective adoption and correct application of the protocols, the preparation and regular maintenance of the documentation provided for in the protocols themselves, as well as the overall efficiency and functionality of the measures and precautions adopted in the MOG 231 with respect to the prevention and impediment of the commission of the crimes provided for by Legislative Decree 231/01.

In particular, the Supervisory Body has the task of:

- verify the effective adoption and correct application of the control protocols provided for by MOG 231. It should be noted, however, that control activities are entrusted to the primary responsibility of operational management and are considered an integral part of each company process, hence the importance of a staff training process.

- carry out, also through the operational support of the secretariat, periodic targeted checks on certain operations or specific actions carried out, above all, in the context of sensitive activities, the results of which are summarised in a specific report whose content will be set out in the communications to the corporate bodies, as described below;
- collect, process and store relevant information in order to comply with MOG 231;
- monitor initiatives for the dissemination of knowledge and understanding of MOG 231.

6.1.6.2 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 05/20/2019.

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

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

6.1.6.3 MOG 231 update activities

The Supervisory Body has the task of evaluating the opportunity to make 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 adopted MOG 231;
- significant changes to the internal structure of the Company, or to the ways in which business activities are carried out;
- regulatory changes.

In particular, the Supervisory Body has the task of:

- conduct investigations into company activities for the purpose of updating the mapping of sensitive activities;
- coordinate with the person in charge of this task for training programs for staff and collaborators;
- interpret the relevant legislation on the predicate offences, as well as any guidelines prepared, including those updated to existing ones, and verify the adequacy of the internal control system in relation to the regulatory requirements or those relating to the Confindustria Guidelines;
- check the MOG 231 update needs.

6.1.6.4 Reporting to corporate bodies

It is necessary for the Supervisory Body to constantly liaise with the Board of Directors.

The Supervisory Body reports to the Board of Directors:

- where necessary, if it is unable to reach decisions unanimously;
- where necessary, regarding the formulation of proposals for any updates and adjustments to the adopted MOG 231;
- immediately, regarding the ascertained violations of the adopted MOG 231, in cases where such violations may lead to the emergence of liability on the part of the Company, so that appropriate measures are taken. In cases where it is necessary to adopt 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 in relation to the verification and control activities carried out and their outcome, as well as in relation to any critical issues that have emerged in terms of behaviours or events that may have an effect on the adequacy or effectiveness of the MOG 231 itself.

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

6.1.6.5 Information flow management

In order to facilitate control and supervisory activities, it is necessary to activate and guarantee information flows to the Supervisory Body.

It is therefore necessary that the Supervisory Body be constantly informed of what happens in the Company and of every relevant aspect.

The information obligations towards the Supervisory Body guarantee an orderly performance of the supervisory and control activities on the effectiveness of the MOG 231 and concern, on a periodic basis, the information, data and news specified in detail in the Special Parts, or further identified by the Supervisory Body and/or requested by the latter from the individual functions of the Company.

Such information must be transmitted within the timeframes and methods defined in detail in the Special Parts or which will be defined by the Supervisory Body (information flows).

The information obligations towards 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 sensitive areas of activity as well as compliance with the provisions of Legislative Decree 231, which may be useful for the purposes of fulfilling the tasks of the Supervisory Body and in particular, in a mandatory manner:

- information relating to the effective implementation, at all company levels, of MOG 231, with evidence of any sanctions imposed, or of the archiving provisions of sanctioning proceedings, with relative reasons;
- the emergence of new risks in the areas managed by the various managers;
- the reports or connections possibly prepared by the various managers within the scope of their control activity, from which facts, acts or omissions with critical profiles with respect to compliance with the provisions of Decree 231 or the provisions of MOG 231 may emerge;
- the anomalies, atypicalities found or the findings of the company functions of the control activities carried out to implement MOG 231;
- provisions and/or information from judicial police bodies, or from any other public authority, from which it is clear that investigation activities are being carried out for the crimes referred to in Decree 231, even against unknown persons;
- internal relations from which responsibilities for the alleged crimes emerge;
- reports or requests for legal assistance forwarded to the Company by senior management or by individuals under the direction of others in the event of legal proceedings being initiated against them for one of the crimes provided for by Legislative Decree 231/01;
- reports by senior management or those under the direction of others of alleged cases of violations and failure to comply with specific behavioral precepts, or of any suspicious behavior with reference to the crimes envisaged by Legislative Decree 231/01;
- reports by collaborators, agents and representatives, consultants and in general individuals who carry out self-employed work, by suppliers and partners (including in the form of temporary associations of companies, as well as joint ventures), and more generally, by all those who, in any capacity, operate within the so-called sensitive areas of activity on behalf of or in the interest of the Company.

The Supervisory Body is not obliged to verify all the phenomena represented in a timely and systematic manner; therefore, it is not obliged to act every time there is a report, as the assessment of specific cases in which it is appropriate to activate more detailed checks and interventions is left to the discretion and responsibility of the Supervisory Body.

With reference to the methods of transmission of reports by senior management or those under the direction of others, it is emphasized that the obligation to inform the employer of any behavior contrary to the MOG 231 adopted falls within the broader duty of diligence and obligation of loyalty of the employee. Consequently, the correct fulfillment of the obligation to inform 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 slanderous intent will be subject to appropriate disciplinary sanctions.

In particular, the following provisions apply:

- information and reports from anyone, including those relating to any violation or suspected violation of MOG 231, its general principles and the principles set out in the Code of Ethics, must be made in writing and also anonymously. The Supervisory Body acts in such a way as to protect the authors of the reports against any form of retaliation, discrimination or penalization or any consequence deriving from the same, ensuring their confidentiality regarding their identity, without prejudice to legal obligations and the protection of the rights of the Company or of the persons accused wrongly and/or in bad faith;
- information and reports must be sent by the interested party directly to the Supervisory Body;
- the Supervisory Body evaluates the reports received; all subjects Recipients of the information obligations are required to collaborate with the Body itself, in order to allow the collection of all additional information deemed necessary for a correct and complete evaluation of the report.

The information flows and reports are stored by the Supervisory Body in a specific computer and/or paper database. The data and information stored in the database are made available to parties external to the Supervisory Body upon authorization by the Body itself, unless access is mandatory by law. The latter defines with a specific internal provision the criteria and conditions for access to the database, as well as for the storage and protection of data and information, in compliance with current legislation.

The information flows to and from the Supervisory Body also include those provided for by the Whistleblowing Procedure adopted by the Company, to which full reference is made.

6.1.7 Powers

The main powers of the Supervisory Body are:

- self-regulation and definition of internal operating procedures;
- of supervision and control.

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

- to the methods of recording their activities and decisions;

- to the methods of communication and direct relationship with each company structure, in addition to the acquisition of information, data and documentation from the company structures;
- to the methods of coordination with the Board of Directors and participation in the meetings of said bodies, on the initiative of the Body itself;
- to the methods of organizing its own supervisory and control activities, as well as representing the results of the activities carried out.

With reference to the powers of supervision and control, the Supervisory Body:

- has free and unconditional 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 carrying out the tasks set out in Legislative Decree 231/01;
- can freely dispose, without any interference, of its initial and period budget, in order to satisfy all the needs necessary for the correct performance of the tasks;
- may, if deemed necessary, avail itself - under its direct supervision and responsibility - of the assistance of all the Company's structures;
- in the same way, it can, in full decision-making autonomy and when specific skills are needed and in any case to professionally fulfill its tasks, avail itself of the operational support of some operational units of the Company or even the collaboration of particular professionals found outside the Company using its own period budget for this purpose. In these cases, the subjects external to the Supervisory Body operate as a mere technical-specialist support of consultancy importance;
- may, after carrying out the appropriate investigations and checks and having heard the perpetrator of the violation, report the event according to the provisions set out in the Sanctions System adopted pursuant to Legislative Decree 231/01, without prejudice to the fact that the formal notification procedure and the imposition of the sanction is carried out by the employer.

6.1.8 Budget

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

The Supervisory Body will be able to use these financial resources in full autonomy, without prejudice to the need to report on the use of the budget itself at least on an annual basis, as well as

to justify the presentation of the budget for the following period, within the periodic information report to the Board of Directors.

7 whistleblowing reports

Legislative Decree 10 March 2023, no. 24 (so-called Whistleblowing Decree) – which implemented Directive (EU) 2019/1937 in Italy – replaces the previous provisions on *whistleblowing* set out in Legislative Decree 231/2001 for the private sector (and Law no. 179/2017 for the public sector), gathering in a single legislative text the entire regulation of reporting channels and the protection regime for individuals who report violations of national or European Union regulations that harm the public interest or the integrity of the private entity (and the public administration), of which they have become aware in their work context.

In order to effectively implement the provisions of Legislative Decree no. 24/2023 which, among other things, repealed the provisions of art. 6, co. 2-ter and co. 2-quater, and amended art. 6, co. 2-bis, of Legislative Decree 231/2001, La Cisa Trasporti Industriali Srl has:

- implemented its own internal reporting channel, making available to the Recipients of the discipline in question an IT Platform that allows them to make reports in writing or orally, with the possibility of recording voice messages, and capable of guaranteeing, through encryption systems, maximum confidentiality of the identity of the reporter and the content of the report;
- adopted a specific procedure for reports (“Whistleblowing Procedure”) which forms an integral part of Model 231 and regulates the process of receiving, analysing and managing reports, with the prior involvement of trade union representatives;
- trained employees on the contents of this procedure;
- appointed an internal Manager of the reporting channel, autonomous and specifically trained, assigning him a spending budget that the latter will be able to use autonomously in the management of the reports. In this regard, please refer to the following paragraph 2.9.1.

More specifically, the Whistleblowing Procedure:

- provides reporting channels that allow anyone to submit complaints regarding information on violations of laws (including European regulatory provisions) and regulations, of the Code of Ethics, of Model 231, as well as of the system of rules and procedures adopted by the Company;
- guarantees the confidentiality of the identity of the whistleblower, of those involved in the report, as well as of the content of the report itself and of the related documentation;

- provides for protection measures for the authors of the report, the public disclosure or the complaint to the judicial or accounting authorities, as well as for other subjects specifically identified by Legislative Decree no. 24/2023 (for example, facilitators, colleagues, etc.);
- prohibits the commission of any form of retaliation against the person who makes a report, a public disclosure or a complaint to the judicial or accounting authorities, as well as other subjects specifically identified by Legislative Decree no. 24/2023 (for example, facilitators, colleagues, etc.).

In compliance with art. 6, paragraph 2-bis, of Legislative Decree 231/2001 and Legislative Decree no. 24/2023, this Organizational Model extends the application of the Sanction System referred to in paragraph 2.6 also to the Reporting Manager who violates the rules on the management of the report and/or the measures put in place to protect the reporting party, as well as to the reporting party in the cases referred to in art. 16, paragraph 3, of Legislative Decree no. 24/2023, except as provided for in art. 21, paragraph 1, letter c) of Legislative Decree no. 24/2023 (see paragraph 2.6 Sanction System *above*).

Reports, even anonymously, can be sent through the platform called " Whistlelink " of Whistleblowing Solution AB, managed by the Report Manager appointed by the Company and accessible at the following link:

lacisa.whistlelink.com

as well as from the page dedicated to "Whistleblowing" on the Company's website: <https://www.lacisa.com> .

The Portal allows you to transmit, even anonymously, both your own Report and a Report received from a third party, after having read and accepted the conditions set out in the "Privacy Policy", published on the page dedicated to "Whistleblowing" present both on the Platform website and on the Company website, and after having given consent to the possible disclosure of your personal data in the context of a disciplinary proceeding.

The reporter may also request to make an oral report through a direct meeting with the Reporting Channel Manager.

Anyone receiving a Report outside the channel indicated above must promptly deliver it in original and with any attachments to the Report Manager appointed by the Company.

For further information on what is illustrated in this paragraph, please refer to the Whistleblowing Procedure.

The previous legislation will continue to apply to reports or complaints to the judicial or accounting authorities made up to 14 July 2023.

7.1.1 The Report Manager

The Reporting Manager (or simply the “Manager”) is appointed by resolution of the Board of Directors and identified by the latter in an internal function of the Company, meeting the requirements set out in Legislative Decree 24/2023 regarding autonomy and specific training.

The Manager carries out his/her duties in compliance with the provisions and established by the specific procedure for managing reports adopted by the Company (so-called Whistleblowing Procedure), which may benefit – under his/her direct supervision and responsibility, also in terms of confidentiality – in carrying out the tasks entrusted to him/her, from the collaboration of all the Company's departments, functions and structures, or of external consultants, making use of their respective skills and professionalism.

To this end, the Board of Directors assigns, when assigning the task, a spending budget to the Reporting Manager.

7.1.2 The role of the Supervisory Body

With regard to the role of the Supervisory Body in managing reports classified by the Internal Manager as falling within the scope of the whistleblowing discipline, please refer to the details set out in the Whistleblowing Procedure adopted by the Company.

In particular, the Manager, in addition to all the cases provided for by the Procedure, annually provides the Supervisory Body of La Cisa Trasporti Industriali Srl, and also upon request of such body, a summary report of all the Reports received in the period and falling within the scope of the Whistleblowing Procedure, with evidence of the progress and results of the concluded investigations.

7.1.3 Privacy Policy

The Company, in preparing and implementing its internal reporting channels, guarantees the confidentiality of the identity of the Reporter, the Reported Person and any other persons involved, as well as of the content of the Report and the related documentation, also through the use of encryption tools.

Reports may not be used beyond what is necessary to adequately follow up on them.

Without prejudice to legal obligations, the identity of the Reporting Person and any other information from which such identity may be deduced, directly or indirectly, may not be revealed, without the express consent of the same, to persons other than those competent to receive or follow up on the Reports, expressly authorised to process such data pursuant to articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR) and art. 2-quaterdecies of Legislative Decree 30 June 2003, no. 196 (Personal Data Protection Code).

The Whistleblowing Procedure adopted by the Company, to which reference is made, also specifies the hypotheses for revealing the identity of the Whistleblower, subject to the express consent of the same, as well as prior written communication.

The personnel of La Cisa Trasporti Industriali Srl possibly involved in the management of the Reports are required to maintain the confidentiality of the identity of the Reporter, of the persons involved and/or in any case mentioned in the Report, of the content of the Report and of the related documentation.

Confidentiality is also guaranteed to those who report before the start or after the termination of the employment relationship, or during the probationary period, if such information was acquired within the context of the work or in the selective or pre-contractual phase.

Confidentiality is also guaranteed regarding the identity of the persons involved and/or mentioned in the Report, as well as the identity and assistance provided by the Facilitators, with the same guarantees provided for the Reporter.

Violation of the confidentiality obligation, without prejudice to the exceptions expressly provided for, may result in the imposition of administrative pecuniary sanctions by ANAC against the interested party, as well as the adoption of disciplinary measures by the Company, in line with the provisions of paragraph 2.6 of the Organizational Model 231 ("Sanctions System").

7.1.4 Nullity of retaliatory and discriminatory measures adopted against the whistleblower

The carrying out of retaliatory acts against the Reporter is prohibited, understood as any behavior, act or omission, even if only attempted or threatened, carried out as a result of the internal or external Report/Public Disclosure/Denunciation, which causes or may cause the Reporter, directly or indirectly, unjust damage.

Protection is also guaranteed to the anonymous whistleblower who believes he or she has suffered retaliation and has subsequently been identified.

Examples of retaliatory conduct are reported in the Whistleblowing Procedure adopted by the Company, to which reference is made.

Any retaliatory actions taken as a result of the Report are null and void and the persons who have been dismissed as a result of the Report have the right to be reinstated in the workplace in accordance with the regulations applicable to the worker.

7.1.5 Loss of protections guaranteed by the Law in case of bad faith of the whistleblower

Without prejudice to the responsibilities of the Reporting Party provided for by the Whistleblowing Procedure adopted by the Company, to which reference is made, if the criminal or civil liability of the reporting party is ascertained for the crimes of defamation or slander, or in any case for the same

crimes committed with the report to the judicial or accounting authorities, committed with intent or gross negligence, the protections provided for by Legislative Decree 24/23 do not apply.

In case of loss of protection, in addition to the application of disciplinary sanctions, an administrative sanction of 500 to 2,500 Euros is also foreseen by ANAC.