

10.04.2024	MODEL OF ORGANIZATION, MANAGEMENT AND CONTROL OF EX D.LGS. 231/01
VERSION no. 2	AUTOVICTOR S.r.l.



MODEL OF ORGANIZATION, MANAGEMENT AND CONTROL OF EX D.LGS. 231/01

GENERAL SECTION

Autovictor Srl

Headquarters: San Pietro Mosezzo (NO), Via Galvani 11/13

Revision Record Summary			
N°	Date	EXPLANATORY STATEMENT	APPROVED BY THE SOLE DIRECTOR
1	21.07.2022	TAKE INTO EFFECT – FIRST DRAFT	
2	10.04.2024	UPDATE ON NEW CRIMES. REQUIREMENT INTRODUCED BY THE LEGISLATOR	

All documentation relating to the Organization, Management and Control Model pursuant to Legislative Decree 231/01 contains strictly confidential information owned by Autovictor srl.

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GLOSSARY

“Sensitive Activities”: activities of the entity in relation to which, according to the risk assessment carried out by the entity, one or more crime-related risks presumed relevant to the liability of the entity under Legislative Decree 231/2001 have been assessed as pertinent and relevant.

“CCNL”: National Collective Labor Agreement.

"Ethical Code": it is the Code of Behavior developed by Autovictor Srl (hereinafter simply Autovictor) in 2020.

"Decree": Legislative Decree of June 8, 2001, No. 231, and subsequent amendments and additions
"Discipline of administrative liability of legal entities, companies and associations, even without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000."

“Internal Recipients”: the administrators, executives, and employees of the organization.

"External Recipients": third parties (collaborators, consultants, suppliers in general) who participate in one or more sensitive activities and who are, therefore, recipients of specific provisions of the Model, also by virtue of appropriate contractual clauses .

“Ente”: Autovictor is a company that operates in Italy and is involved in the rental of cranes, other equipment, and special vehicles.

"Incaricato di pubblico servizio": one who, in any capacity, provides a public service, meaning an activity governed by rules of public law, characterized by the lack of powers of a deliberative, authorizing, and certifying nature, typical of public administrative functions (e.g., ENEL collectors, postal employees responsible for sorting mail, employees of the State Printing Office, etc.). The performance of simple ordering tasks or the mere provision of material work does not constitute a public service .

"Model": the Model of organization, management and control established by Legislative Decree 231/2001, adopted by the entity and described in this document.

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"Supervisory Body" or "OdV": the body of the entity "endowed with independent powers of initiative and control" which is entrusted with "the task of supervising the functioning and compliance with the models and ensuring their update", according to the provisions of Article 6 of Legislative Decree 231/01.

"P.A.": any entity that is responsible for public interests and carries out legislative, judicial, or administrative activities under the mandate of public law norms and authoritative acts, including the relevant officials in their capacity as public officials or officials of public service; in this broad sense, it also includes formally private companies derived from the transformation of previous public entities, supranational organizations (i.e. World Bank, United Nations, International Monetary Fund, OECD, European Union).

"Public Officials": those who perform a public legislative, judicial, or administrative function.

"Crimes": the crimes that are a prerequisite for the liability of the entity provided for by Legislative Decree 231/01 or otherwise referred to it.

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SECTION ONE

1. INTRODUCTION

1.1. ACTIVITIES AND ORGANIZATIONAL STRUCTURE OF AUTOVICTOR SRL

AUTOVICTOR Srl is a legally constituted company registered in the CCIAA records of Novara. AUTOVICTOR Srl was established in 1978 by the agreement of the two partners (GINO VITTORINO and TEGLIA DOMENICA) to engage in the rental of cranes, other equipment, and special means. Currently, this activity has also been complemented by the organization of courses regarding the requirements mandated pursuant to Legislative Decree 81/2008 and subsequent amendments.

The main functions present in the Company are as follows:

	Acronimo	Function
1	AU	Sole Administrator
2	PS	Special Procurators
3	DL	Employer
4	DG/ DT/ IT	General Director / Technical Director / Head of Information Technology
5	RSPP	Responsible for Prevention and Protection Service
6	RUT	Technical Office Manager
7	AMM Responsible for Administration and Personnel	
8	RA	Purchasing Manager
9	RHSE	Responsible for QAS Systems
10	RM	Maintenance Manager
11	RLS	Workers' Representative for Safety
12	RU	Human Resources Manager
13	RSPPROC	Head of Safety Office Course Organization
14	GA	Tender Office Manager
15	RC	Sales Manager
16	LOG	Logistics Manager
17	NF	Cold Rental Manager

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Attached is the company organization chart (Rev. 07 of 19/02/2024): Annex A.

Corporate Governance System of AUTOVICTOR SRL

The Corporate Governance system of AUTOVICTOR SRL is structured in such a way as to ensure and guarantee the Company the greatest operational efficiency and effectiveness. The bodies of the Company are:

- a) the Assembly;
- b) the Sole Director;
- c) the procurators;
- d) the Board of Auditors;
- e) the Audit Company.

The administration and control of the Company are governed by the ordinary system, and precisely:

a) the Shareholders' Meeting:

- is competent to deliberate, in ordinary and extraordinary sessions, on matters reserved by law or by the articles of association.

b) Sole administrator:

- He is invested with the broadest and unlimited powers for the ordinary and extraordinary management of the Company, and has the faculty to perform all acts he deems appropriate for the implementation and achievement of the corporate purpose without any limitation.

c) Proctors:

- In addition to the Sole Administrator, they have the legal representation of the Company for the amount and specific role indicated in the respective special proxy.

d) The Board of Auditors:

- is elected within the framework of the Ordinary Assembly of Members;
- it consists of three active members and two substitute members;
- supervises compliance with the law and the statute, with respect to the principles of proper administration and in particular the adequacy of the organizational and accounting structure adopted by the company and its actual functioning, and also exercises accounting control.

e) auditing firms:

The audit control, upon proposal of the Board of Statutory Auditors, has been entrusted to an auditing firm (Crowe Bompani SpA), under the statutory audit regime.

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1.2. SYSTEM OF DELEGATIONS AND POWERS ADOPTED BY THE COMPANY

The system of delegation and power of attorney within the Company is an integral part of the internal control system and represents, from the perspective of the Model, an effective safeguard against the prevention of the offenses referred to in the Decree.

The definition of the criteria for the assignment of delegations and powers of attorney is the responsibility of the Sole Administrator.

The system of delegations and procurements must consist of:

- a) a management tool for the completion of acts having external or internal relevance, necessary for the pursuit of business objectives, that is consistent with the managerial responsibilities assigned to each individual;
- b) a factor in preventing the abuse of functional powers attributed, through the definition of the economic limits for each act or series of acts;
- c) an incontrovertible element of traceability of the associational acts, having external or internal relevance, to the natural persons who adopted them. From this depends the usefulness of the system both in preventing the commission of crimes and in the subsequent identification of individuals who adopted acts, directly or indirectly related to the commission of the crime.

The company's policy states that only individuals with formal and specific powers may assume commitments to third parties in the name and on behalf of the company itself.

In this context, the Company has set up a system of powers of attorney consistent with the assigned organizational responsibilities involving actual representation needs and, when appropriate, with the provision of specific indications of established quantitative spending thresholds set by internal provisions of the company. The attributive act must comply with any specific requirements mandated by law (e.g., delegation in matters of health and safety of workers). The concerned business units, possibly with the support of the Supervisory Body, periodically check the procurement system in force, including through the examination of documentation certifying the activity actually carried out by subjects operating on behalf of the Company, suggesting necessary modifications in case the management and/or qualification functions do not correspond to the powers of representation conferred.

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1.3. THE PROCEDURES AND THE CODE OF CONDUCT

To support its own internal control system, the Company has adopted a series of internal procedures aimed at regulating sensitive activities and, consequently, preventing the commission of predicate offenses.

Such procedures, which are an integral part of the Model, are updated from time to time as new organizational needs and crime prevention requirements arise. They are listed in Annex B.

Of relevant importance for the governance system of the Company, and to complete the principles that must be respected, is the Ethical Code adopted by the Company in September 2021, a document that gathers and explains the ethical principles and values that all directors, employees, and collaborators must be inspired by in the exercise of their activities, accepting responsibilities, structures, roles, and rules.

The Ethical Code is published on the Company's website, so as to make it possible for the Recipients and third parties who have dealings with Autovictor to access it. Furthermore, consultants, as well as contractors and subcontractors, are invited, through specific contractual provisions, to review the Ethical Code and adhere to the principles of conduct it references.

1.4. OTHER PREVENTION PROTOCOLS

The protocol system for crime prevention is implemented by applying the following general prevention principles to the individual sensitive activities:

- a. Regulation: existence of provisions of the Entity suitable to provide principles of behavior, decision-making rules and operational methods for carrying out sensitive activities as well as methods for archiving relevant documentation;
- b. traceability: every operation related to the sensitive activity must be adequately documented when possible; the process of decision-making, authorization, and execution of the sensitive activity must be verifiable ex post, including through specific documentary supports;
- c. separation of duties: separation of activities among those who authorize, those who execute, and those who control. This segregation is ensured by the involvement of multiple parties within the same macro business process in order to guarantee the independence and objectivity of the processes. The separation of functions is also achieved through the use of information systems that enable certain operations only to identified and authorized individuals;
- d. monitoring activities: it is aimed at the periodic and timely update of mandates, delegations of functions, as well as the control system, in accordance with the decision-making system and

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with the entire systems structure. The monitoring of process controls is carried out by process managers.

In exercising its powers and fulfilling its responsibilities, the Administrator Unico, in order to improve its organizational and control system as well as to pursue the expected benefits from Legislative Decree 231/2001, has decided to undertake independently the own compliance program according to the requirements deriving from the decree, adopting the Organization, Management and Control Model with resolution of 21/07/2022 and, as an essential component of the Model, establishing and appointing a Supervisory Body as described in the following sections. This document describes the Organization, Management and Control Model adopted by the entity. After outlining the regulatory framework of reference, the document focuses on each main component of the Model, namely:

- o Sensitive Activities
- o Control Protocols
- o Financial Resource Management Mode
- o Disciplinary System
- o Supervisory Body
- o Information flows and reports in favor of the Supervisory Board
- o Code of Ethics
- o Effectiveness Verification Process of the Model
- o Training and Information Process
- o Formalized Organizational Structure
- o Model Update and Improvement Process

1.5. THE RECIPIENTS

They are recipients (Internal) of this Model of organization, management, and control pursuant to Legislative Decree 231/2001 of the entity and undertake to comply with its contents:

- o the administrators and managers of the entity as well as those who hold or actually perform functions of representation, administration, management or control (the so-called top subjects) including the Supervisory Body, the Mayor (and/or Board of Statutory Auditors), the Auditor and the Supervisory Authority;
- o the employees of the entity subjected to the direction or supervision of one of the subjects mentioned above (so-called internal subjects subjected to others' direction).

Limited to the performance of sensitive activities in which they may participate, through appropriate contractual clauses and/or by virtue of the Code of Ethics, they can be Recipients.

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specific obligations, instrumental to an adequate execution of the internal control activities provided for in this Model, the following other External subjects:

- o the management and staff of other entities or associations connected to Autovictor which, although not organically integrated within the entity, if and to the extent that they participate in one or more sensitive activities of the latter on behalf of or in the interest of the entity;
- o collaborators, consultants, and generally individuals who perform self-employed work to the extent that they operate within the areas of sensitive activity on behalf of or in the interest of the organization;

to suppliers, customers, and other third parties who operate significantly and/or continuously in the areas of so-called sensitive activities on behalf of or in the interest of the entity.

It is the responsibility of the Internal Recipients to inform External parties about the obligations imposed by this Model, to require compliance, and to adopt appropriate initiatives in case of non-fulfillment.

1.6. THE ADMINISTRATIVE RESPONSIBILITY OF ENTITIES

Legislative Decree no. 231 of June 8, 2001, which contains the "Discipline of administrative liability of legal persons, companies, and associations lacking legal personality" (hereinafter also referred to as "Legislative Decree 231/2001"), came into force on July 4, 2001, in implementation of art. 11 of Law Decree of September 29, 2000, no. 300. It introduced into the Italian legal system, in accordance with what is foreseen at the community level, the administrative liability of entities, where "entities" refers to commercial companies, corporations, partnerships, and associations, including those lacking legal personality.

This new form of responsibility, although defined as "administrative" by the legislator, presents the characteristics of criminal responsibility, as the competent criminal court is responsible for identifying the crimes from which it derives, and the same guarantees of the criminal process are extended to the entity.

The administrative responsibility of the entity derives from the commission of crimes, expressly indicated in Legislative Decree No. 231/2001, committed in the interest or for the benefit of the entity by individuals who hold functions of representation, administration, or management of the entity or of an autonomous organizational unit that has financial and functional independence, or who exercise, even in fact, its management and control (the so-called "top subjects"), or who are subject to the direction or supervision of one of the aforementioned subjects (the so-called "subordinate subjects").

In addition to the existence of the aforementioned requirements, Legislative Decree 231/2001 also requires the ascertainment of the entity's guilt in order to assert its liability. This requirement can be traced back to an "organizational fault," to be understood as the entity's failure to adopt preventive measures suitable to prevent the commission of the offenses referred to in the subsequent paragraph, by the subjects expressly identified by the decree.

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Where the entity is able to demonstrate that it has adopted and effectively implemented an organization suitable to prevent the commission of such offenses, through the adoption of the organization, management, and control model provided for by Legislative Decree 231/2001, it shall not be liable for administrative responsibility.

1.7. THE CRIMES PROVIDED FOR BY THE DECREE

The offenses from which the administrative liability of the entity derives are those expressly and exhaustively referred to in Legislative Decree 231/2001 and subsequent amendments and additions.

I list below the offenses currently provided by D.Lgs. 231/2001 and special laws that complement it, specifying, however, that this is a list subject to changes over time:

crimes against the Public Administration (articles 24 and 25 of the Decree introduced by Legislative Decree 231/01 and with the latest amendment made by Law 137/2023;

- o computer crimes and unlawful processing of data (article 24-bis of the Decree introduced by Law No. 48 of March 18, 2008, and last modified by Law No. 238/2021 organized crime offenses (article 24-ter of the Decree, introduced by Law No. 94 of July 15, 2009, art. 2, co. 29, and indirectly modified as a result of amendments to article 416-ter made by Law No. 62/2014);
- o crimes of forgery in coins, in public credit documents and in revenue stamps and in instruments and signs of recognition (article 25-bis of the Decree, introduced by the law decree no. 350 of September 25, 2001);
- o crimes against industry and commerce (article 25-bis-1 of the Decree, introduced by Law 23 July 2009, n.99, art.15);

corporate crimes (Article 25-ter of the Decree, introduced by Legislative Decree April 11, 2002, no. 61 and as last modified by Legislative Decree 19/2023);

offenses with the purpose of terrorism or subversion of the democratic order provided for by the penal code and special laws and crimes committed in violation of what is provided for by article 2 of the International Convention for the Suppression of the Financing of Terrorism concluded in New York on 9 December 1999 (article 25-quater of the Decree, introduced by Law 14 January 2003 n. 7 and as last modified by Legislative Decree 21/2018;

- o crimes of mutilation of female genital organs (article 25-quater.1 of the Decree, introduced by law of January 9, 2006, no. 7);
- o crimes against individual personality (article 25-quater of the Decree, introduced by law No. 228 of August 11, 2003, as amended by article 10, paragraph 1, letter b), law No. 38 of February 6, 2006, and subsequently by article 3, paragraph 1, Legislative Decree No. 39 of March 4, 2014, and, finally, by article 6, paragraph 1, law No. 199 of October 29, 2016, Legislative Decree No. 21/2018, Law No. 238/2021);

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- o crimes of market abuse (article 25-sexies of the Decree and art. 187-quinquies TUF, introduced by law April 18, 2005, n. 62);
 - o crimes of unintentional homicide and serious or very serious bodily harm committed with violation of the safety regulations and the protection of hygiene and health at work (article 25-septies of the Decree, introduced by law August 3, 2007, n. 123);
- offenses of receiving stolen goods, money laundering and use of money, goods, or utilities of illicit origin, as well as self-laundering (Article 25-octies of the Decree, introduced by Legislative Decree No. 231 of November 21, 2007, as last amended by Law 195/2021);
- o crimes related to payment instruments other than cash (Article 25-octies.1 of the Decree, introduced by Legislative Decree 184/2021, as last amended by Law 137/2023);
- Offenses relating to copyright infringement (Article 25-novies of the Decree, introduced by Law 23 July 2009 n. 99, Article 15 and by Law 3 August 2009 n. 116, Article 4, as last amended by Law 93/2023);
- o crimes of inducing non-issues of statements or false statements to the judicial authorities (article 25-decies of the Decree, introduced by Law No. 116 of 3 August 2009, article 4);
- o environmental crimes (article 25-undecies of the Decree introduced by Legislative Decree 7 July 2011, n. 121, including the amendments and integrations introduced by Law 68/2015, subsequently by Legislative Decree 21/2018) and lastly by law 137/2023;
- the crime of employing citizens of third countries whose stay is irregular (Article 25-duodecies introduced by Legislative Decree of July 16, 2012, No. 109), to which (through the amendment made by Article 30 of Law No. 161 of October 17, 2017) the crimes of procuring illegal entry and that of aiding illegal immigration have been added;
- crime of propaganda, instigation, incitement of racism and xenophobia (article 25-terdecies introduced by the Law of November 20, 2017, n. 167 - so-called European law 2017);
- o fraud in sports competitions, illegal exercise of gambling or betting and gambling carried out through prohibited devices (Article 25-quaterdecies introduced by Law 39/2019 effective from May 17, 2019, which ratified the Council of Europe Convention on the manipulation of sports competitions);
 - o tax offenses (Article 25- quinquiesdecies introduced by Law Decree 124/2019 containing " Urgent provisions on tax matters and for urgent requirements". With the last provision, Legislative Decree No. 75 of July 14, 2020 was published in the Official Gazette containing " Implementation of Directive (EU) 2017/1371 (so-called PIF Directive) concerning the fight against fraud affecting the financial interests of the Union through criminal law", which came into force on July 30, 2020, introducing further amendments to Legislative Decree No. 231/2001 with the completion of the already previously inserted Art. 25- quinquiesdecies);

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- o smuggling (Article 25-sexiesdecies related to customs smuggling offenses and introduced with the publication in the Official Gazette of Legislative Decree No. 75 of July 14, 2020, entitled "Implementation of Directive (EU) 2017/1371, on the fight against fraud affecting the financial interests of the Union by means of criminal law").
- o crimes against cultural heritage (article 25-septiesdecies relating to crimes against cultural heritage introduced by law 22 of 2022 "Provisions on crimes against cultural heritage").
- o recycling of cultural goods and devastation and looting of cultural and landscape goods (article 25-duodevicies related to crimes against cultural heritage introduced by law 22 of 2022 "Provisions concerning crimes against cultural heritage").

The crimes presumed to be contained in the articles:

- article 25-octies.1 (Crimes related to payment instruments other than cash);
- article 25- fourteenth (Crimes against cultural heritage);
- article 25- duodevicies (Money laundering of cultural heritage and devastation and plundering of cultural and landscape heritage);

they came into effect following the completion of the Risk Assessment. In this regard, the predicate offenses have been evaluated in any case and do not harm the procedural defense system. Finally, the so-called transnational crimes fall within the scope of application of the Decree by virtue of Article 10 of Law No. 146/2006 and subsequent amendments.

The crimes committed abroad

By virtue of Article 4 of the Decree, the entity may be called to answer in Italy for predicate offenses committed abroad.

The Decree, however, makes this possibility subject to the following conditions, which obviously add to those already highlighted:

- § the general conditions for prosecution provided for in articles 7, 8, 9, and 10 of the penal code exist in order to pursue a crime committed abroad in Italy;
- The entity has its main office in the territory of the Italian State;
- § The State of the place where the crime was committed does not proceed against the entity. For

a complete overview of the catalog of offenses, please refer to Annex F (catalog of offenses).

1.8. THE SANCTIONS IMPOSED BY THE DECREE

The sanctioning system provided by Legislative Decree 231/2001, in the event of committing the aforementioned offenses, provides, depending on the offenses committed, the application of the following administrative penalties:

- A. monetary penalties;

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- B. prohibitory sanctions;
- C. confiscation;
- D. publication of the judgment.

In particular, the prohibitory sanctions, referring to some and not all of the crimes mentioned in the Decree, consist of:

- prohibition from exercising the activity;
- suspension or revocation of the authorizations, licenses or concessions functional to the commission of the offense;
- o prohibition of contracting with the Public Administration;
- or exclusion from benefits, financing, contributions, and subsidies, and/or revocation of those possibly already granted;
- prohibition to advertise goods or services.

A. The monetary sanctions

Monetary sanctions are always applied in cases where the responsibility of the Entity is recognized (Articles 10, 11, and 12 of the Decree).

In particular, pursuant to Article 10 of the Decree, financial penalties are applied in "installments," in a number not less than 100 and not more than 1000, while the amount of each installment ranges from a minimum of € 258.23 to a maximum of € 1,549.37. Payment in the amount is not permitted. reduced.

The Judge, in determining the applicable monetary penalty, sets the number of shares considering the severity of the act, the degree of responsibility of the Entity as well as the actions taken to eliminate or mitigate the consequences of the act and to prevent the commission of further offenses. In addition, the amount of the share is determined based on the economic and asset conditions of the Entity in order to make the penalty effective.

The monetary sanction is reduced: (i) by half when a) the perpetrator of the offense committed the act primarily in their own interest or that of third parties and the Entity has not gained any advantage from it or has gained a minimal advantage and b) the damage caused is of particularly slight significance; (ii) by one third to half if the Entity, before the declaration of the opening of the first-instance trial, has a) fully compensated for the damage and has eliminated the harmful or dangerous consequences of the crime or has made efforts to do so, or b) a Model suitable for preventing crimes of the type that occurred has been adopted and made operational.

B. The prohibitory sanctions

¹ However, in relation to the individual types of offenses, the amounts applied for the determination of the monetary fine are differentiated - for some offenses (such as, for example, market abuse offenses) compared to those indicated (from a minimum to a maximum) in Article 10 of the Decree.

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The prohibitory sanctions apply in addition to the monetary sanctions solely in relation to the offences for which they are expressly provided, when at least one of the following conditions is met:

- The entity has profited significantly from the crime, and the crime was committed by a Top Subject, or by a Subordinate Subject when, in this case, the commission of the crime was determined or facilitated by serious organizational shortcomings;
- in case of reiteration of the offenses.

The crimes in relation to which disqualifying sanctions apply are those provided for in articles 24 and 25, 24-bis, 24-ter, 25-quater, 25-quater.1, 25-quinquies, 25-septies, 25-octies, and 25-novies of the Decree, as well as certain crimes referred to in articles 25-bis and 25-bis.1 of the Decree and certain transnational crimes under Law No. 146/2006 and those indicated as amended and/or supplemented by subsequent legislative amendments.

The prohibitory sanctions do not apply when the Entity, before the opening of the first instance hearing:

- he has fully compensated for the damage and has eliminated the harmful or dangerous consequences of the crime, or has still effectively worked towards that end;
- it has eliminated the organizational deficiencies that led to the offense through the adoption and implementation of Models suitable for preventing crimes of the kind that occurred;
- has made available the profit obtained for the purpose of confiscation.

Sanctions may be applied to the Entity both once its culpability has been established, and on a precautionary basis, when the following conditions are met:

- [Gravi elementi] to believe in the existence of the Entity's responsibility for an administrative offense depending on a crime;
- founded and specific elements that make it reasonable to believe in the concrete danger that offenses of the same kind as those being prosecuted will be committed.

As for the monetary sanctions, the type and duration of the prohibitory sanctions are determined by the criminal judge competent for crimes committed by individuals, taking into account the provisions of art. 14 of the Decree.

The prohibitive sanctions have a duration that varies from a minimum of three months to a maximum of two years, notwithstanding the provisions of Article 25, paragraph 5. Law no. 3 of January 9, 2019 increased the duration of prohibitive penalties for crimes against the Public Administration, providing for a duration of not less than four years and not exceeding seven years when the underlying crime was committed by a high-ranking individual, and a duration of not less than two years and not exceeding four years if the underlying crime was committed by a subordinate. After paragraph 5 of Article 25, paragraph 5 bis was added, according to which the duration of the prohibitive sanction may be equal to that established in Article 13, paragraph 2, namely not less than three months and not more than two years, when, before the first-instance ruling, the Entity has effectively acted to prevent the criminal activity from leading to further consequences, to secure the evidence of the crimes, and to identify the perpetrators or the seizure of sums or other advantages.

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transferred and eliminated the organizational shortcomings that led to the offense by adopting and implementing organizational models suitable for preventing crimes of the kind that occurred.

C. The confiscation

The confiscation of the price or profit of the crime is always ordered by the criminal judge with the sentence of conviction, except for the part that may be returned to the victim. The rights acquired by third parties in good faith are safeguarded.

When confiscation is not possible, it can involve sums of money, goods, or other utilities of equivalent value to the price or profit of the offense. Recently introduced, following the implementation of the so-called PIF Directive, the extended confiscation referred to in Article 240-bis of the Penal Code, applicable for certain crimes related to income taxes and VAT, thus allowing for the possibility of confiscating money, goods, or other utilities for which the convicted person cannot justify the origin and of which, even through an intermediary natural or legal person, is the owner or has availability in any capacity disproportionate to their income.

D. The publication of the conviction sentence

The criminal judge may order the publication of the conviction sentence when an interdictory sanction is applied against the Entity.

The judgment is published only once, in summary or in full, at the expense of the Entity, in one or more newspapers indicated by the Judge in the judgment, as well as by posting in the Municipality where the Entity has its main office.

1.9. L'ESIMENTE – EXEMPTION OF RESPONSIBILITY OF THE ENTITY

If one of the predicate offenses has been committed, the entity can only be punished if the criteria for attributing the offense to the entity are met. The first subjective condition is that the offense must have been committed by a subject linked to the entity by a qualified relationship, namely management and/or staff as identified in paragraph 1.6. Pursuant to the Decree, the entity's liability may arise from both the conduct and the omission of such individuals.

The second objective condition required by the Decree is that the offense be committed in the interest of or to the advantage of the entity, regardless of its actual achievement. The interest exists when the perpetrator of the offense acted with the intent of favoring the entity, regardless of the circumstance that this objective has actually been achieved. The advantage exists when the entity has drawn, or could have drawn, a positive result, whether economic or of another nature, from the offense. The entity is not held liable if the criminal act was committed independently or against its interest, or in the exclusive interest of the perpetrator of the offense or third parties.

The existence, therefore, of the subjective requirement of the offense (that is, that the author of the underlying crime is a top-level subject or a subject subordinate to the same) and of the objective requirement (that is,

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that the underlying offense has been committed in the interest or to the advantage of the entity) implies the entity's responsibility.

However, the same Decree identifies a case exempting from administrative responsibility, that is, it establishes that the entity is not punishable if, before the commission of the crime, (I) it has adopted and effectively implemented an "Organizational and Management Model," suitable for preventing the commission of Predicate Offenses of the kind that has been carried out; (II) has entrusted an entity body with autonomous powers of initiative and control (Supervisory Body) with the task of ensuring the functioning and compliance with the Model and taking care of its updating; (III) the Supervisory Body has been diligent in carrying out its oversight tasks on the Model. Article 6 of Legislative Decree 231/01 outlines the content of the organizational and management models stating that they must, in relation to the extent of delegated powers and the risk of committing offenses:

- o to identify the activities in which the crimes provided for by the Decree can be committed;
- o to foresee specific protocols aimed at planning the training and implementation of the decisions of the entity concerning the offenses to prevent;
- to identify methods of managing financial resources suitable for preventing the commission of such crimes;
- to provide for information obligations towards the body responsible for supervising the functioning and compliance of the Organizational Model (Supervisory Body);
- to introduce a disciplinary system suitable for sanctioning non-compliance with the measures outlined in the Model.
- to foresee, in relation to the nature and size of the organization, as well as the type of activities carried out, appropriate measures to ensure that the activity is conducted in accordance with the law and to promptly discover and eliminate situations of risk.

The Decree also provides that the Model, in addition to being adequate and therefore respecting the requirements outlined above in its abstract design, must also find effective and efficient implementation; this requires that the provisions of the Model are actually observed by its Recipients. In order to ensure effective implementation, as well as the adequacy of the Model over time, the Decree provides for the necessity of verifying actual compliance and periodic updating of the Model, both in the event of significant violations of the prescriptions contained therein, and in the event of changes in the organization or activity of the entity, as well as in the event of regulatory updates regarding Predicate Offenses.

The Model operates as a cause of non-punishability of the entity, whether the underlying crime was committed by a top-ranking individual or by a subordinate individual, with the following differences: (I) for crimes committed by a top-ranking individual, the entity must demonstrate,

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In addition to the above conditions, the apex subject has committed the crime "fraudulently circumventing" the Model, proving that the Model was effective and that the apex subject intentionally violated it, bypassing it; (II) for the crimes committed by subjects in subordinate positions, the entity can be sanctioned only if it is ascertained that the commission of the crime was made possible "by the failure to fulfill the obligations of direction or supervision." The failure to fulfill the obligations of direction or supervision does not occur if the entity, before the commission of the crime, adopted and effectively implemented a Model suitable for preventing crimes of the type that occurred. For the entity, it is sufficient to prove that it has adopted and implemented the Model and the Judicial Authority must prove its ineffectiveness.

1.10. THE CHANGES IN THE ENTITY

The Decree regulates the system of liability of the entity in the case of transformation, merger, division, and transfer of the business.

In the event of transformation of the entity, responsibility for crimes committed prior to the date on which the transformation took effect remains unchanged. The new entity will therefore be the recipient of the sanctions applicable to the original entity for acts committed prior to the transformation.

In the event of a merger, the entity resulting from the merger itself, including through incorporation, is liable for the offenses for which the entities that participated in the merger were responsible. If the merger took place before the conclusion of the judgment assessing the liability of the entity, the judge must take into account the economic conditions of the original entity and not those of the entity resulting from the merger.

In the event of a demerger, the liability of the demerged entity remains firm for offenses committed prior to the date on which the demerger took effect, and the beneficiary entities of the demerger are jointly liable for the payment of monetary sanctions imposed on the demerged entity within the limits of the net assets transferred to each individual entity, unless it concerns an entity to which the branch of activity in which the offense was committed has also been partially transferred; sanctions prohibiting activities apply to the entity (or entities) in which the branch of activity in which the offense was committed remains or has merged. If the demerger took place before the conclusion of the assessment trial of the entity's liability, the judge must take into account the economic conditions of the original entity and not those of the entity resulting from the merger.

In the event of the transfer or conferment of the company in which the offense was committed, unless there is the benefit of prior exhaustion of the transferring entity, the acquirer is jointly liable with the transferring entity for the payment of the financial penalty, within the limits of the value of the transferred company and within the limits of the financial penalties that result from the mandatory accounting books or are due for offenses of which the acquirer was nonetheless aware.

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SECOND SECTION

2. THE MODEL OF ORGANIZATION, MANAGEMENT, AND CONTROL OF THE ENTITY

2.1. THE PURPOSE OF THE MODEL

In compliance with the provisions of the Decree, the entity has adopted a compliance program consisting of the "Organizational, Management and Control Model", summarized in this document and based on its own Ethical Code. The entity is indeed sensitive to the need to ensure compliance with the highest levels of correctness and integrity in the conduct of its activities, for the protection of its reputation and that of its employees, customers, suppliers, and the community in which it operates.

Through the voluntary adoption and effective implementation of the Model, the organization intends to pursue the following main objectives:

- to implement and strengthen the effectiveness of the Ethics Code and improve the internal control system throughout business and supporting processes, further raising awareness among all Recipients, so that they adopt behaviors that are always in compliance with applicable legal provisions, as well as in respect of the highest levels of integrity and ethics;

- to reiterate that any unlawful behavior is strongly condemned by the entity, as such behavior is contrary, in addition to legal provisions, to the Ethical Code and the procedures of the entity;

- to determine in the Recipients of the Model the awareness of incurring, in case of violation of the provisions of the Model, in the commission of offenses punishable by significant penalties both against them and directly against the entity itself;

- to prevent and/or counteract the occurrence of the risks-crimes underlying the responsibility of entities pursuant to the Decree that could potentially be committed, thereby allowing the entity to obtain the benefits provided by the same Decree (exclusion of liability or reduction of penalties) for entities that have adopted and effectively enforced their Model

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2.2. THE METHODOLOGICAL APPROACH

To ensure the preparation and efficient future maintenance of its Model, the entity has proceeded , in methodological coherence with the provisions of the Decree, with the Ethical Code of Autovictor and with the international standard ISO 31000:2018 on Risk Management, as well as with the best reference practices, with the following project activities:

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- o **Definition of the context:** this phase was carried out by the Working Group composed of internal and external resources with a comprehensive and in-depth knowledge of the business model and the organization of the entity and the market in which it operates, as well as Legislative Decree 231/2001. The participants, following the updated population of the offences included in Legislative Decree 231/01, discussed the relevance, even if only theoretical, of each specific offence concerning the entity. This activity has allowed for:
 - recognize the abstract relevance to the organization regarding certain types of offenses, with the collection of initial information on the methods/opportunities in which they might potentially manifest (so-called high-risk areas), as well as the organizational unit of the entity potentially involved with which to carry out the assessment of the related risk;
 - ☞ find the non-applicability, even in abstract, to the entity of some other types of offenses with the consequent exclusion from subsequent activities, including those of risk assessment and their treatment;
 - ☞ define and share the remaining context of the risk management process and, in particular, the risk criteria to be used for assessing the significance of the risks during weighting.

Execution of the risk assessment: based on the results of the previous phase, it was possible to focus attention on areas of activity with potential risk, along with the corresponding internal referents identified also through illustrative presentation and discussion of the main possible implementation methods of the individual criminal risks considered and the related purposes of interest and/or potential advantage for the entity. A qualified expert facilitator, part of the Working Group, supported the interviewees in exploring the assessment of such areas of activity at risk of crime and in collecting and documenting their responses. The results of this activity made it possible to identify, within the previously defined areas of risk activity, one or more activities at risk of crime ("sensitive activities"), understood as activities/opportunities within the business or support processes of the entity where one or more types of crime could potentially occur in the interest or to the advantage of the entity itself. Following the identification, through the analysis by the same responsible parties/ referents involved, it was possible to define for each sensitive activity a risk level to achieve a subsequent overall ranking and to weigh it against the previously defined risk criteria. In accordance with the most important international reference standards (including ISO 31000:2018 "Risk Management – Principles and Guidelines", as well as ISO/IEC 31010:2019 "Risk Assessment Techniques") and established methodologies compliant with them, the qualitative-quantitative assessment of the level of risk develops on a distribution that ranges from

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1 (minimum value) to 25 (maximum value) and represents the result of the combination of the consequences (the driver of which consists of the interest and/or potential advantage for the entity) and their probability of occurrence (which can also be estimated based on historical series of the events subject to analysis). The prioritization of sensitive activities by risk level allows, in accordance with the defined risk criteria and as a result of the weighting of sensitive activities, to concentrate efforts on sensitive activities, particularly on their treatment modalities (including primarily control protocols), with a judgment of at least medium risk level. For sensitive activities judged to be at a medium- low or low risk level, according to the defined risk criteria, the entity considers the behavioral principles outlined in the Code of Ethics and reaffirmed in the same Model described in this document, as sufficient and adequate for their management and particularly for the prevention of related risks-crimes, as well as the general management system of the entity.

- o **Identification and assessment of existing treatment measures: with respect to sensitive activities deemed to carry at least a medium risk level, internal controls (control protocols) capable of addressing and adequately supervising no relevant sensitive activities and/or their implementation methods have been sought and identified in the current procedures and practices of the entity, or conversely, their absence (gap) has been detected, contributing to the prevention and management of potential risk-crime scenarios underlying the responsibility of the entity. Consistent with best practices, the principle adopted in constructing and assessing the adequacy of the internal control system is that the conceptual threshold of acceptability of the risk of committing a crime is represented by a prevention system that cannot be circumvented except fraudulently. The control protocols are also inspired by the rule of making documentable and verifiable the various phases of the decision-making and control process, so that it is possible to trace the reasoning that led to the decision and verify the actual compliance and effectiveness of the expected controls.**
- o **Definition and implementation of the necessary actions to remedy the identified gaps, achieving an improvement in the internal control system of the entity in relation to the needs for adequate governance of sensitive activities and/or their operational modalities, as well as in general with respect to the objectives pursued by the Decree, the fundamental principles of separation of duties and the definition of authorization powers consistent with the assigned responsibilities and the need for documentation of internal controls. In this phase, special attention has been given to identifying and regulating the management and control processes of financial resources and benefits in general, as well as the information obligations of various contacts/responsibles in favor of the Supervisory Body in order to enable it**

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in the exercise of its functions of monitoring and controlling the actual effectiveness and compliance with the Model.

The results of the above-described activities are collected in specific documents always kept available to the Supervisory Body.

2.3. THE ADOPTION OF THE MODEL

Article 6, paragraph 1, letter a) of the Decree requires that the Model be an "act issued by the governing body." In implementation of this provision, the entity adopted this Model by resolution of the Sole Administrator on 21/07/2022.

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SECTION THREE

3. THE COMPONENTS OF THE MODEL

3.1. SENSITIVE ACTIVITIES

Using the methodological approach described in paragraph 2.2 "The Methodological Approach" for the preparation of this Model, and in particular as a result of the risk assessment activities, the following categories of Predicate Offenses have emerged, associated with sensitive activities, falling within the following sub-populations:

- Crimes against the Public Administration (arts. 24 and 25 of the Decree)
Cybercrime and unlawful data processing (art. 24-bis of the Decree)
- Organized crime offenses (art. 24-ter of the Decree)
Transnational Crimes (L.146/2006)
Crimes against industry and commerce (art. 25-bis1 of the Decree)
Corporate crimes and corruption between private individuals (art. 25-ter of the Decree)
- Crimes against the individual personality (Article 25-quinquies of the Decree)
- Crimes of involuntary manslaughter and serious or very serious bodily harm committed by violating occupational health and safety regulations and laws on protecting hygiene and health at work (Article 25-septies of the Decree)
- Receipt, money laundering and employment of money, goods or utilities from illicit sources, as well as self-laundering (art. 25-octies of the Decree)
- Offences relating to payment instruments other than cash (article 25-octies.1 of the Decree)
- Induction not to make statements or to make false statements to the judicial authority (art. 25-decies of the Decree)
- Environmental crimes (art. 25-undecies of the Decree)
- Employment of third-country nationals whose stay is irregular (art. 25-duodecies of the Decree)
- Tax offenses (article 25-quinquiesdecies of the Decree)•

Regarding the remaining categories of Predicate Offenses, which may or may not be associated with the further sensitive activities identified, it was deemed that, in light of the results of the Risk assessment carried out, they currently do not present risk profiles that require specific treatment interventions. In this regard, there has been a general oversight ensured through the component of the Model represented by the Ethical Code, which binds the Recipients in any case, as well as through the general management system of the entity. Through the process of updating and improving the Model as described in this document, the entity commits to periodically update its risk profile assessment, also to follow up on the

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regulatory, organizational changes, of the business model and in general the external and internal context in which it operates, as well as the needs that will emerge in the actual exercise of the Model itself. The special part of the Autovictor Model, in line with the Ethical Code, was developed following the Risk Assessment activities and is organized by type of crime that can be hypothetically considered within the sensitive activities carried out by the Organization.

In particular, the Special Part has the function of:

- a. describe the procedural principles - general and specific - that the Recipients of the Model are required to observe for the correct application of the Model;
- b. provide the OdV with the executive tools to exercise the control and verification activities foreseen by the Model.

The Special Part consists of various categories of offenses grouped as follows:

- Special Part "A" relating to crimes against the Public Administration;
- Special Part "B" concerning organized crime offenses, the crime of inducing a person not to make statements or to make false statements to the judicial authority and transnational crimes;

Special Section "C" computer crimes and unlawful data processing;

- Special Part "D" crimes against individual personality;

Special Part "E" concerning offenses related to health and safety in the workplace;

- Special Part "F" relating to crimes regarding receiving stolen goods, money laundering, use of money, goods or benefits of unlawful provenance, self-laundering and relating to crimes concerning instruments of payment other than cash;

· Special Part "G" regarding the employment of third-country nationals whose stay is irregular

; · Special Part "H" regarding crimes against industry and trade;

- Special Part "I" regarding corporate crimes;
- Special Part "L" regarding corruption between private individuals;

Special Part "M" regarding environmental crimes;

- Special Part "N" relating to tax crimes;

3.2. THE ORGANIZATIONAL STRUCTURE

The organizational structure of the entity (cf. Corporate organizational chart approved on 06/15/2022) meets the fundamental requirements of formalization and clarity regarding the assignment of responsibilities and the corresponding powers with internal and external effectiveness, also in line with the requirements derived from the UNI EN ISO 9001 standard. The organizational structure of the entity is nonetheless guided by general principles of:

- o knowledge within the entity;

a clear and evident demarcation of roles, with a clear indication of the responsibilities of each party;

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- o punctual delimitation of the powers assigned through the precise definition of limits by nature of operations, economic value, and use of joint or separate signature;
- o alignment of the powers conferred with the responsibilities assigned;
- o clear description of the reporting lines;
- o effective understanding of the attribution of responsibilities for internal and external delegation.

The punctual summary for each organizational unit of the responsibilities concerning sensitive activities, control protocols, and information flows, complements the organizational tools used by the entity to formalize the responsibilities assigned within the organization.

3.3. CODE OF ETHICS

The principles and rules of conduct contained in this Model are integrated, being an application, with what is expressed in the Ethical Code adopted by the organization, although the Model has a different scope compared to the Code itself, for the purposes it intends to pursue in implementation of the provisions of the Decree.

The Ethical Code, which inspired the entity in the adoption of this Model, represents the main document adopted by the entity regarding the management of relationships and the conduct of business by all administrators, managers, and employees, as well as through specific contractual clauses by third parties. The Ethical Code, through ethical-practical norms and the corresponding general principles of conduct, clarifies the behavioral requirements to be followed to ensure not only compliance with the applicable laws in any area in which the entity operates but also adherence to the highest standards of ethical conduct even in correspondence with the specific types of risk-crime that presuppose the responsibility of entities included in the Decree.

In this regard, it is appropriate to clarify that:

The Code of Ethics represents a tool adopted autonomously and subject to general application by the entity in order to express a series of deontological principles that the entity recognizes as its own and on which it intends to call for the observance by all its employees and all those who cooperate in pursuing the entity's objectives;

- o the Model instead responds to specific prescriptions contained in the Decree, aimed at preventing the commission of particular types of offenses for actions that, seemingly committed in the interest or to the benefit of the entity, may result in administrative liability under the provisions of the Decree itself.

However, considering that the Ethical Code refers, also through ethical-practical norms and general principles of behavioral order, to behavior principles suitable to prevent unlawful behaviors under the Decree, it becomes significant for the purposes

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of the Model and therefore constitutes, formally, an integral component of the Model itself. This Model and, in particular, the activities of its component "Supervisory Body" provide the regulation of the methods for implementing the Ethical Code and the penalties that recipients face for violations of the behavioral principles contained therein.

3.4. CONTROL PROTOCOLS

As anticipated during the illustration of the adopted methodological approach, in preparing and updating the Model, the entity has taken into account and, where necessary, improved its internal control system in order to ensure its ability to prevent the types of offenses provided for by Legislative Decree 231/2001, appropriately managing, through specific treatment measures subject to systematic monitoring and review, the activities identified as posing at least a medium-level risk.

Within its broader internal control system, the control protocols under examination indeed represent specific control procedures (or specific parts within them) documented by the organization for the correct and concrete application of this Model by the Recipients. The organization has configured as control protocols, aimed at regulating the formation of the organization's will, a list of procedures and internal control measures designed specifically and directly to counteract the potential ways in which criminal conduct related to the identified and assessed sensitive activities at least medium risk may be realized. The description of the controls is based on four fundamental attributes that the design of any internal control must meet according to best practice references:

WHO: who performs the control, that is, the organizational unit responsible;

COME: how the control activity takes place, that is, the description of the protocol;

WHEN: when the check is carried out, that is, the frequency

EVIDENCE: what evidence is produced and stored, that is, the verifiable evidence that the control has been carried out.

The list of Autovictor procedures is contained in Annex B. Annex C includes the Disciplinary System of Autovictor, while Annex D contains the Ethical Code. Annex E contains the report of the information flows to the OdV, while Annex F has the complete and updated list of predicate offenses. All these documents, along with Annex A, which includes the organizational chart of the Entity, constitute an integral part of this Model.

The overall management and control system of the entity involves every sector of the activities carried out by the entity. By way of illustration, it includes:

- the Ethical Code of which the present Model is a specific application in correspondence with the requirements derived from the Decree (attached D);

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the corporate governance rules, the organizational charts (attached A), the service instructions, and the procedures in place at the entity (attached B);

- o the Disciplinary System (annex C).

Although these additional components may contribute to the prevention of significant criminal risks pursuant to Legislative Decree 231/2001, they are not reported and documented in this Model but are part of the broader management system that the Model itself intends to integrate non-exhaustively and with specific reference to the requirements arising from Legislative Decree 231/2001. These additional components are, therefore, subject to independent modifications and integrations, in full coherence with their purposes and following the authorization and adoption rules provided for them, without implying the need to amend the Model described in this document.

3.5. THE MODALITIES OF MANAGEMENT OF FINANCIAL RESOURCES

The methods of managing financial resources represent a subpopulation of the control protocols described generally in the previous paragraph and specifically configured to counter the methods of implementation of criminal conduct that somehow involve their use and/or availability, among those covered by the offenses referred to in Legislative Decree 231/2001 (i.e., corruption offenses against the public administration). In accordance with the specific and explicit requirement set out in letter c), paragraph 2 of Article 6 of Legislative Decree 231/2001, the control protocols examined aim to ensure the correct use of financial resources and, in general, economic benefits in order to prevent the commission of crimes that generate the entity's liability under the Decree.

3.6. THE MONITORING BODY

Article 6, paragraph 1, of Legislative Decree 231/2001 states that the function of overseeing and updating the Model is entrusted to an internal Supervisory Body of the entity, which, endowed with autonomous powers of initiative and control, exercises continuously the tasks assigned to it.

3.6.1. The identification and appointment of the Supervisory Body

In accordance with the standards and best practices of reference and in order to adequately exercise the functions attributed to it, the Supervisory Body as a whole is characterized by the following requirements:

- o **autonomy: this requirement is ensured by the hierarchical position of the body within the organization in staff to the Sole Administrator and equipped with full decision-making autonomy, as well as by the recognition of the powers and means necessary to fulfill its responsibilities and the non-reviewability of the decisions made in the exercise of its functions;**

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- o **independence: responsibilities that could compromise the objectivity of judgment in the verification of the functioning and compliance with the Model by the Recipients are not assigned to the body;**
- o **professionalism: the body possesses within it technical-professional skills adequate to the functions it is called upon to perform;**
- o **continuity of action: the continuous and effective implementation of the Model and compliance with its related provisions, requires that the Supervisory Body operates without interruption. The Supervisory Body is placed in a position to operate constantly, representing an ever-present point of reference for all personnel of the organization.**

In this context and in relation to the dimensions and organizational characteristics of the entity, as well as specifically based on the specific risk profile identified and described above, the configured Supervisory Body is monocratic, consisting of one member who possesses the aforementioned requirements. Independence is guaranteed by the choice of an external professional, assisted by an internal facilitator who provides support in the collection of informational flows.

In addition to the professional experiences and knowledge that the professional can ensure for the effective activity of the Organization, he also possesses personal qualities that make him suitable to carry out the task entrusted to him. In this sense, following the appointment, the member of the Supervisory Body declares to:

to personally meet the requirements of honor and morality;

- o not engage, directly or indirectly, in economic relationships not related to dependent employment with the entity, with other entities or associations linked to Autovictor, with the members of the Board of Directors, of such importance as to compromise their independence of judgment, also assessed in relation to the subjective financial condition of the individual in question;

to find itself in any other conflict of interest situation, even potential, that could compromise the independence required by the role and the tasks of the Supervisory Body;

not be in a legal condition of being interdicted, incapacitated, bankrupt, or convicted of a penalty that implies prohibition, even temporary, from public office or incapacity to perform managerial positions in enterprises and legal entities, from a profession or an art;

- o has not been subjected to preventive measures ordered by the judicial authority, without prejudice to the effects of rehabilitation;
- o not having been convicted or having agreed to the application of the penalty and not being charged in criminal proceedings for non-negligent crimes or in any case significantly affecting his professional ethics or in any case for having committed one of the predicate offenses referred to in the Decree;

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or not to have been subjected to the administrative penalties referred to in Article 187-quater of Legislative Decree No. 58 of 24 February 1998.

The Monitoring Body of the entity is appointed by the Sole Administrator through a resolution. The duration of the appointment can be up to three years from the date of appointment, with the possibility of renewal upon the expiry of the mandate.

The member of the Supervisory Body terminates their role due to resignation, subsequent incapacity, death, or revocation. The Supervisory Body can be revoked in the case of repeated failures to perform their duties, unjustified inactivity, or if any of the above causes of ineligibility arise after the appointment, which the member must immediately communicate to the Sole Administrator. The revocation is decided by the Sole Administrator. In the event of resignation, subsequent incapacity, death, or revocation of the Supervisory Body, the Sole Administrator must make the necessary decisions without delay.

3.6.2. Appointment, revocation, substitution, expiration, and withdrawal

The Administrative Body appoints the Supervisory Authority, justifying the provision regarding the choice of the member after verifying the existence of the requirements mentioned in the preceding paragraphs, basing this decision not only on the curriculum vitae but also on the official and specific statements collected directly from the candidate. Moreover, the Administrative Body receives from each candidate a statement certifying the absence of the ineligibility reasons mentioned in the previous paragraph. After the formal acceptance of the appointed subject, the appointment is communicated to all levels of the company through internal communication. The OdV remains in charge until the expiration of its mandate. The member of the OdV can be reelected. Upon the expiration of the appointment, the OdV continues to perform its functions and to exercise its powers as specified below, until the new Body is appointed by the Sole Director.

The revocation of the appointment as a member of the Supervisory Board can only occur through a resolution of the Administrative Body for one of the following reasons:

- the loss of the requirements referred to in the preceding paragraphs;
- Non-fulfillment of obligations related to the entrusted assignment;
- the lack of good faith and diligence in the performance of one's duties;

It is mandatory for the OdV to inform the Administrative Body of the loss of the requirements specified in the previous paragraphs. The Administrative Body revokes the appointment of the OdV that is no longer suitable and, after adequate justification, arranges for its immediate replacement.

Constitutes a cause for termination of the assignment, prior to the expiration of the stipulated term, the subsequent incapacity or impossibility to exercise the assignment for any reason, including the application of a personal precautionary measure or a custodial sentence.

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The component of the single-member Supervisor can resign from the position at any time, in accordance with the methods that will be established in the regulation of the Organization itself.

3.6.3. The functions of the Supervisory Body

The Surveillance Body is called to carry out the following tasks:

- to propose adaptations and updates to the Model following changes in the organization or in the entity's activities, modifications to the regulatory framework, as well as to address anomalies or violations of the Model's provisions that have been established;
- to monitor and control the adherence and effective implementation of the Model by the Recipients, verifying, by way of example, the actual adoption and proper application of the procedures and, within these, the control protocols, the preparation and regular maintenance of the documentation required in the procedures themselves, as well as the overall efficiency and functionality of the measures and precautions adopted in the Model with respect to the prevention and impediment of the commission of the crimes provided for by Legislative Decree 231/01;
- to report the plan of its activities, the related results and any other information provided for by the Model to the Sole Administrator of the entity;
- to manage and follow up on the information flow received, including reports (so-called whistleblowing);
- to ensure and monitor the training and information initiatives necessary based on the compliance program pursuant to Legislative Decree 231/2001.

3.6.4. The powers of the Supervisory Body

- To fulfill its responsibilities, the Supervisory Body is endowed with the following powers:
- o self-regulate its operations, defining the modalities for convening, for conducting meetings, deliberation and minute-taking, etc., including organizational and methodological arrangements to guide their activities;
 - to access freely and without conditions all the functions of the entity - without the need for any prior consent - in order to obtain any information, document or data deemed necessary for the performance of the duties established by the Decree;
 - to arrange, in accordance with the relevant programming and control process of the entity, a budget of its own in order to meet any needs necessary for the proper conduct of its duties ;
 - if deemed necessary, to arrange - under its direct supervision and responsibility - the assistance of the other structures of the entity;

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- o if specific skills are necessary to perform their tasks, to make use of the collaboration of particular expertise sourced from outside the entity, using their own budget for this purpose . In these cases, external subjects operate as technical consultants under the direct supervision and responsibility of the Supervisory Body;
- once the appropriate investigations and checks have been completed and having possibly heard from the author of the violation of the provisions of the Model, report the event according to the rules set out in the Disciplinary System included in this Model;
- in the event of being made aware of serious and urgent events, detected during the performance of their activities, inform the Administrative Body immediately.

3.6.5. Communication and consultation with other bodies

In order to improve the preventive capacity of the Model, it is necessary for the Supervisory Body to maintain constant communication with the Sole Administrator in the following circumstances:

- o immediately, regarding the established violations of the adopted Model, in cases where such violations may result in the emergence of liability for the entity;
- o periodically transmitting the activity plan and the periodic report on the results of the activities carried out (at least on an annual basis);
- o when necessary, with regard to the updates and adjustments of the adopted Model; o if it was not possible to proceed due to justified reasons of time and/or resources the activities pianificate;

Furthermore, the Supervisory Body must promptly report to the Sole Administrator:

- o any violation of the Model deemed founded, of which it has come to knowledge through reporting or that the Supervisory Body itself has ascertained;
- o detection of organizational or procedural deficiencies sufficient to concretely determine the danger of the commission of crimes relevant for the purposes of the Decree;
- o lack of collaboration from the Corporate Areas/Offices (in particular, refusal to provide the Supervisory Body with requested documentation or data, or obstruction of its activities);

or any other information deemed useful for the purpose of urgent decisions by the Sole Administrator.

The Supervisory Body may be called upon at any time by the Sole Administrator to report on the functioning of the Model or on specific situations relating to the provisions of the Model.

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3.7. THE INFORMATION FLOWS AND THE REPORTS

Legislative Decree 231/2001 provides, among the requirements that the Model must satisfy, the establishment of information obligations towards the Supervisory Body by the governing bodies of the entity and, in general, by the Recipients of the Model, in order to enable the Supervisory Body to carry out its assigned tasks. The Entity prepares a fact sheet to facilitate communications with the Supervisory Body.

It is, in fact, necessary that the Supervisory Body is promptly informed of what happens and of every relevant aspect concerning the Model. The obligations to inform the Supervisory Body ensure the orderly conduct of the supervisory and control activities on the effectiveness of the Model and relate, on a periodic basis or in connection with a specific event (e.g., at the start of an inspection), to the information, data, and news detailed in the appropriate summaries, or further identified by the Supervisory Body and/or requested by them from the individual functions of the entity.

The information obligations towards the Supervisory Body also concern, on an occasional basis, any other information of any kind relating to the implementation of the Model in sensitive activity areas as well as compliance with the provisions of the Decree, which may be useful for the purposes of fulfilling the tasks of the Supervisory Body (so-called reports) and in particular, on a mandatory basis:

- o complaints, reports or notifications of alleged violations of the Model (including the component of the Code of Ethics) found from which eventual responsibilities for offenses under the Decree or related to facts, acts or omissions, anomalies or atypicalities found that reveal criticalities concerning compliance with the provisions of the Decree and/or the requirements of the Model by the Recipients;
 - o the provisions and/or news from judicial police bodies, or from any other authorities, including administrative ones, that involve the entity or top-level or subordinate subjects, from which investigations are discerned, even against unknown individuals, for the offenses referred to in Legislative Decree 231/2001, subject to the confidentiality and secrecy obligations legally imposed;
 - o the reports or requests for legal assistance forwarded by executives and/or employees in the event of the commencement of legal proceedings for any of the offenses included in Legislative Decree No. 231/2001, as well as any updates on the developments of such proceedings;
- the emergence of new risks in the areas managed by various responsible parties and any relevant issuance, modification and/or integration of the organizational system of the entity (e.g. with reference to operating procedures, the granting of delegations and powers of attorney, changes in risk situations or those potentially at risk);

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the operations of particular relevance or that present risk profiles such as to induce a reasonable fear of the commission of offenses;
or any shortcomings of the existing procedures.

The information flows are of two types:

- a. ordinary information from the functions involved in activities sensitive to the commission of the underlying crime, from the control functions and from social bodies; the frequency of the preparation and/or sending of the information, as well as their minimum content, is functional to the level of risk of commission of the underlying crime.

The content of the information particularly concerns:

- significant news about the activities carried out;
 - organizational and/or business changes that may have occurred;
 - procedural changes that may have occurred;
- b. extraordinary information regarding critical issues encountered, which may relate to:
 - proceedings undertaken by the Judiciary in relation to the underlying offenses;
 - findings from internal investigations, which revealed breaches of the Model;
 - Disciplinary proceedings against employees for violations of the Model or the Code of Ethics;
 - Possible reports of violations of the Model;
 - anomaly indexes (e.g. increase in the injury index);
 - issues encountered in the management of internal control safeguards.

In compliance with the provisions of the European legal regulation (Directive 2019/1937/EU) implemented in Italy by Legislative Decree 24/2023 regarding the protection of whistleblowers reporting violations of European and national law, the Surveillance Body has been identified as the handler of the reports.

The information flows, relating to the various activities sensitive to the risk of perpetration of underlying offenses, are functional to the monitoring by the Supervisory Body of the adequacy and preventive effectiveness of the Model.

It emphasizes, in particular, the definition of the action to be carried out (e.g., preparation / sending) and its frequency (e.g., biannual / on request / upon the occurrence of the event).

The possible requested actions are described below:

- **Submission: the information flows must reach the Supervisory Body through electronic submission to the dedicated email inbox;**
- **Preparedness: The Supervisory Body requires the preparation of the documentation to be presented on the occasion of a specific summons that may be**

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requests at any time; the interviews of the Managers are mainly aimed at providing updates and insights on significant information or data useful for the assessment of risky activities or on ways to manage them.

For a better understanding, a summary table of ordinary and extraordinary information flows has been included.

SYNOPTIC TABLE OF ORDINARY INFORMATION FLOWS

Risk-sensitive activities commission of the crime presupposition	Information for the Supervisory Body	Response-	Action / sabilità di predispo- sizione e/o invio to the OdV	Frequency
Service Management of Prevention and Protection	• Communication of the statistics of the accidents;		RSPP	semiannual
Management of calls and tenders with evidence of those awarded	• Sending of information regarding participation in competitions and tenders (public administrations and private) Comm.le		Amm.ne	semestrale
Management of documentation	• Minutes of the Auditing Company accounting statements documentation, note accompanying report • Financial statements integrative, The budget including also a evaluation of the implementation of the model organizational.		AU	semesterly
Management of contributions, requests / grants, funding, insurance or guarantees ; granted by public entities Spending method of the	• Sending of information in case of acquisition of public contributions with indication of: Public Subject providing funds Amount of contribution received; Project for which the contribution was perceived; received contribution.		Amm.ne	semester
Management of financial flows: payments and collections firma and powers to perform	• Reports of: - anomalous operations detected; - variations in the assignment of powers of operations at Amm.ne/ system. • List of any cash payments; Elenco de		AU	semestrale
All business activities sensitive to the risk of commission of the crime of environmental regulations environmental	• Emissions management documents in atmosphere; • Emergency management documents violation (updates and records); semiannual • Administrative management documents of the waste;		RHSE	
All business activities sensitive to the risk of committing the crime of violating environmental regulations	• Abnormal behavior or disrespect for the correct waste management procedures by AUTOVICTOR staff or suppliers; • Results of the inspection visits by the Control Authorities (ARPA; Province;...);		RHSE	semestrale

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Risk-sensitive activity commission of the crime presupposto	Information for the Supervisory Body	Respon-	Action / Frequency sabilità di predispo- sizione e/o invio to the OdV	
All business activities sensitive to the risk of commission of the crime of violations of health and safety standards and managing environmental aspects	- Work accidents; - Abnormal or disrespectful behaviors violations of safety regulations and correct procedures for environmental aspects by AUTOVICTOR staff or suppliers; - Inspection checks and related outcomes by of Control Bodies (SpreSAL; ARPA; Provincia;...) ...);		RSPP RLS	semestrale
Management of Human Resources	Verification of research, selection and staff insertion;		RU	biannual
Hire and manage a list of non-EU third-country workers employed with indication of the date of Administration related residence permits			semiannual	expiration of the
System management informatico	Results of the periodic audit for verification of the integrity of the data payment package in the scope of the annual IT Responsible manual			
System management Periodic it specialist	digital data preservation cybersecurity checks		Resp. IT	annual
Management of Human Resources	Results of any disciplinary actions taken and the implementation of sanctions disciplinary (also regarding health and safety in the workplace) for the verified violation, as well as the archiving measures with the relative motivations		HR	semiannual
Management of activities Auditors corporate governance	list of meetings of the Board of Statutory and the Auditing Company		AU	semesterly
Management of relationships with the financial administration	- list of direct payments to Banks/Financial Institutions located in countries other than those of residence/legal headquarters of the suppliers of goods and services, as well as triangulations; - List of all payment instruments other than cash; - List of contractual relationships with companies having headquarters or residence or any connection with countries considered non-cooperative by the FATF.		Amm.ne	semiannua l

Synoptic table of extraordinary information flows

At-risk sensitive activity of commission of the crime assumption	Information for the Supervisory Body	Responsabilità di predisposizi one e/o invio to the OdV	Action / Periodicity
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Operations related to share capital: management of conferimenti, dei beni sociali, of profit and reserves.	Notice concerning potential operations on the social capital/ extraordinary operations	AU	At the event
Management System of delegations and procurement (also in of corporate organization health and safety in the workplace AU occurrences), and on statutory amendments or in the event occurrence structure of the governing body.			Invio / al
Management of proceedings and arbitration matters • Legal assistance requests forwarded	- Measures / news coming from judicial police bodies, or any another authority, which should be involved upper subjects, or subjected to others direzione, dai quali si evinca lo svolgimento di indagini, anche nei confronti di sconosciuti, per i reati riferiti in giudiziario Decreto Legislativo 231/2001 e successive modifiche. - Legal assistance requests forwarded from the apex subjects and from the subjects subject to the direction of others in case of start of judicial proceedings for crimes included in Legislative Decree 231/2001 and s.m.i.	AU occurrence of the event	Invio / al
Human Resources Management	Verification of research activities, selection and recruitment of personnel;	HR	Preparation e / a richiesta
Management of financial flows - extraordinary finance	Reporting of financial operations extraordinary and indication of commitments assunti dalla Società.	AU	Invio / al to occur of the event
All sensitive business activities to the risk of commissioning the management of the Prevention Service and violation of regulations prevention	- Prevention Service Documents Protection; - Audit results regarding the activities of the Prevention Service and Protection (Inspection Reports); accident - Monitoring of the register of mandatory training	RSPP Preparation	e / a request
All sensitive business activities comply with safety regulations and the risk of committing the correct procedures for management crime of violating the norms of environmental aspects by the RSPP/RHSE occurring regarding the health and safety and personal protection of AUTOVICTOR or the suppliers; of the event of the environment;	- Accidents at work; - Abnormal or not behaviors - Inspection checks and related outcomes from part of the Control Bodies (SpreSAL; ARPA; Province; NOE; ...);		Invio / al the health
All business activities sensitive to the risk of committing the offense of violation of environmental regulations	- Abnormal behaviors or disrespectful to the correct waste management procedures by the staff of AUTOVICTOR or suppliers; - Outcomes of inspections by the Control Authorities (ARPA; Province;...);	RHS E	Send / to the verificarsi of the event

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Management of relations with PU and IPS • Verbalizations of assessment	• Attendance registration forms during the meetings with PU and IPS; • Objective evidence of the spread of Code of Ethics.	AU	e / a richiesta
Management of relationships with the financial administration	• Sending of information in case of investigations or inspection procedures from part of a Public Body relating to tax aspects, with indication of: Entity of control; Subject of the inspection and summary of the documentation event transmitted to the Public Entity; Names of employees and/or external Consultants responsible for managing the relationship with the Public Entity during the inspection; Inspection report.	Amm.ne	at the
All business activities sensitive to the risk of committing the crime of conspiracy to commit a crime.	• Objective evidence of the dissemination of the ethical code; • Documentation to request from suppliers; • Documentation for personnel management;	RU/ RA	Predisposizione / a richiesta

Whistleblowing report management system

As provided by law no. 179 of November 30, 2017, which introduced the institute of so-called "whistleblowing" in the regulation established by Legislative Decree 231/2001, and also as updated by Legislative Decree no. 24 of March 10, 2023, the Company adopts all necessary measures to ensure that, regarding reports of possible illegal activities, whistleblowers, or, as indicated by art. 6, paragraph 2-bis, letter a) of Legislative Decree no. 231/2001, key subjects and those under their management or supervision are assured:

- a) one or more channels that allow to present, for the safeguard of the entity's integrity, reports conducts of unlawful behavior, relevant under D.Lgs. 231/2001 and based on precise and concordant factual elements, or violations of the Model, which they have become aware of due to the functions performed; such channels guarantee the confidentiality of the identity of the whistleblower in the management activities of the report;
- b) at least one suitable alternative reporting channel to ensure, with methods informatiche, the confidentiality of the identity of the reporter;
- c) the prohibition of retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
- d) that in the disciplinary system, sanctions are provided for those who violate the protection measures of the notifier, as well as of anyone who, with intent or gross negligence, makes reports that turn out to be unfounded.

It is also specified that the adoption of discriminatory measures against individuals who make reports can be reported to the National Labor Inspectorate for appropriate measures.

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its own competence, in addition to the notifier, also from the trade union organization possibly indicated by the latter.

Furthermore, any retaliatory or discriminatory dismissal of the reporting party is null and void. The change in duties pursuant to Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measures adopted against the reporting party, are also null and void. The burden of proof lies with the employer, in case of disputes related to the imposition of disciplinary sanctions, demotions, dismissals, transfers, or subjecting the reporter to any other organizational measure having negative, direct or indirect effects on working conditions, subsequent to the filing of the report, to demonstrate that such measures are based on grounds unrelated to the report itself. Lastly, it is specified that, in cases of reporting or denunciation made in accordance with the forms and limits of the law, pursuing the interest in the integrity of the entity, as well as in the prevention and repression of embezzlement, constitutes just cause for revealing information covered by the obligation of secrecy as per Articles 326, 622, and 623 of the Penal Code and Article 2105 of the Civil Code (save for cases where the obligation of professional secrecy rests on someone who has come to know the information due to a consulting or assistance relationship with the entity, company, or individual concerned). When information and documents communicated to the body designated to receive them are subject to corporate, professional, or official secrecy, revealing them in ways that exceed the purposes of eliminating the illegality constitutes a violation of the relevant obligation of secrecy and, in particular, revealing them outside the specifically designated communication channel for this purpose.

Furthermore, it should be noted that Law No. 179/2017 has brought significant changes regarding the protection of employees who report misconduct of which they have become aware in the context of the employment relationship. The law has amended Article 54-bis of Legislative Decree No. 165/2001 introducing greater protections for employees who report possible corrupt actions and behaviors.

To better protect employees, the Law introduced a series of monetary administrative sanctions for public administrations based on the different types of attributable responsibilities, and the amount of the sanction takes into account the size and, above all, the type of the entity being audited.

The aforementioned Law has also extended its scope to many categories of employees, workers, and collaborators. The protection regards reports or complaints made in the interest and integrity of the public administration and not for the benefit of the public employee who reports in order to obtain personal advantages.

AUTOVICTOR also in compliance with what is described by the aforementioned law, as well as the forms of greater protection prescribed by Legislative Decree No. 24 of March 10, 2023, guarantees the receipt, analysis, and handling of reports submitted by the Recipients of Model 231, including in confidential or anonymous form, protecting their confidentiality and anonymity.

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The investigatory activity conducted by the responsible authorities on the reported cases allows for continuous testing of the internal control system, and the subsequent corrective actions represent an opportunity for continuous improvement of the control system.

The agency has equipped itself with a reporting channel suitable for ensuring, through computer methods, the confidentiality of the reporter's identity. The address to send the report is the following: <https://areariservata.mygovernance.it/#!/WB/Autovictor>.

Details regarding the content and methods of communication of information and reports are specified in the "WHISTLEBLOWING" procedure to which reference is made.

The Supervisory Body ensures the utmost confidentiality regarding any news, information, or reports, under penalty of revocation of mandate, except for needs related to carrying out investigations in the event that the support of external consultants to the Supervisory Body is necessary. All information and reports referred to in this Model are stored by the Surveillance Body in a special electronic and paper archive, managed and protected in compliance with current regulations.

3.8. THE PROCESS OF VERIFYING THE EFFECTIVE IMPLEMENTATION OF THE MODEL

Among the expressed requirements of a Model descending from Legislative Decree 231/2001, there is the effective implementation of this Model; in fact, the abstract suitability of the adopted Model to prevent the predicate offenses of the entity's liability is not sufficient, but it is also necessary to ensure the actual and effective implementation by the Recipients. In this regard, Article 7, paragraph 4 of Legislative Decree 231/2001 is explicit in stating that the effective implementation of the model requires in turn: "...a periodic verification..." of the Model.

This is a process that is the responsibility of the Supervisory Body, which aims to ensure the effective exercise and effectiveness of the Model's provisions. It should be noted that the verification process, in addition to allowing the collection and organization of the objective findings regarding the actual functioning of the Model, as well as the critical issues and any violations that have occurred, has the continuous objective of:

- to train those responsible for internal controls, that is, those who are called to carry out one or more control protocols or to report information flows in favor of the Supervisory Board itself;
- to activate the update and integration process of the Model, improving its overall adequacy and effectiveness, detecting anomalies in the behavior of expected controls, violations or opportunities for improvement of the prescriptions and principles of the Model;
- to activate the penalty procedure against those who are responsible for one or more violations found during the checks.

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It is the responsibility of the OdV to define the methods and tools with which to govern the process of verifying the effective implementation of the Model.

3.9. THE TRAINING AND INFORMATION PROCESS

The training of the Model's Recipients is an essential component of the compliance program with the requirements of Legislative Decree 231/2001, as it is a fundamental prerequisite to ensure the effective implementation of the Model (Article 7, Paragraph 4 of Legislative Decree 231/2001) and the preventive measures outlined therein.

The information and training is periodic and directed at the generality of the Recipients. It is differentiated in content and methods based on the qualification of the Recipients and the level of risk of the activities for which they are responsible and/ or in which they participate. For external recipients, the information on the essential components of the Model, such as the Code of Ethics, is carefully managed. This information is instrumental in the contractual integration or in the inclusion of specific clauses limiting the liability of the entity and unilateral termination in cases of behaviors contrary to this Model and/or to the Code of Ethics by external recipients.

It is the responsibility of the OdV to define methods and tools to monitor the training and information activities aimed at Internal and External Recipients.

3.10. THE UPDATE AND IMPROVEMENT PROCESS

The adoption and effective implementation of the Model are – as expressly provided by law – a responsibility assigned to the Sole Administrator. It follows that the power to adopt any updates to the Model therefore rests with the Sole Administrator, who will exercise it through a resolution following the methods established for its adoption.

The Sole Administrator is therefore responsible for updating (integrating and/or modifying) the Model over time, ensuring its adequacy and suitability, evaluated in relation to its preventive function against the commission of the offenses indicated by Legislative Decree 231/2001. To support the Sole Administrator, the Surveillance Body proposes the adaptations and updates to the Model that it deems necessary as a result of changes in the organization's structure or activities, modifications to the regulatory framework, as well as to address verified criticalities, anomalies, or violations of the Model's provisions.

The Supervisory Body is constantly informed of the updating and implementation of the new operational procedures and has the power to express its opinion on the changes made.

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3.11. THE DISCIPLINARY SYSTEM

According to Article 6, paragraph 2, letter e), and Article 7, paragraph 4, letter b) of the Decree, the models for organization, management, and control can be considered effectively implemented only if they include a disciplinary system capable of punishing the non-compliance with the measures indicated therein. Therefore, the definition of an adequate disciplinary and sanctioning system constitutes an essential prerequisite for the effectiveness of the organizational, management, and control model pursuant to Legislative Decree 231/2001.

The sanctions provided for will be applied to any violation of the provisions contained in the Model regardless of the conduct and outcome of any criminal proceedings possibly initiated by the judicial authority, in the event that the behavior to be condemned consists of the elements of a crime relevant under Legislative Decree 231/2001.

In any case, the sanction is independent of the commission of the offense and is established as the Entity's reaction to the failure to comply with the procedures or behavioral rules referenced by the Model.

The disciplinary system of Autovictor is stated in Appendix C.

3.11.1. Definition and limits of disciplinary responsibility

This paragraph of the Model identifies and describes, also by referring to other sources, relevant infringements of the Model, the corresponding disciplinary sanctions that may be imposed, and the procedure for related contestation.

The entity, aware of the need to comply with legal norms and the provisions in force on the matter, ensures that the sanctions that may be imposed under the present disciplinary system are in compliance with what is provided for by the applicable national collective labor agreement; it also ensures that the procedural process for contesting the infringement and for imposing the related sanction is in line with the provisions of Article 7 of Law No. 300 of May 30, 1970 (c.d. "Workers' Statute").

For Recipients who are linked by contracts of a nature different from that of an employment relationship (administrators and, in general, third parties), the applicable measures and sanctioning procedures must take place in compliance with the law and the relevant contractual conditions.

3.11.2. Recipients of the disciplinary system and their duties

The recipients of this disciplinary system correspond to the Recipients of the Model itself.

The Recipients are required to align their behavior with all the principles and measures defined in the Model.

Any violation of the aforementioned principles and measures (hereinafter referred to as "Violations"), if established, represents:

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- o in the case of employees and managers, a contractual breach in relation to the obligations arising from the employment relationship pursuant to Article 2104 of the Civil Code and Article 2106 of the Civil Code;
 - o in the case of directors, the failure to comply with the duties imposed on them by law and by the statute pursuant to Article 2392 of the Italian Civil Code;
- in the case of external subjects, through a special contractual clause, constitutes a serious contractual breach, pursuant to article 1455 of the Civil Code, and legitimizes the entity to terminate the contract, without prejudice to the right to compensation for damages according to article 1456 of the Civil Code, by means of simple written communication, without prejudice to the compensation for any damage suffered.

The procedure for the imposition of sanctions mentioned below therefore takes into account the particularities arising from the legal status of the person against whom the proceedings are initiated.

By way of example, the following behaviors constitute Violations:

- o the violation, including through omission and possibly in collaboration with others, of the principles defined by the Code of Ethics and the measures provided in this Model or established for its implementation;
 - o the drafting, possibly in conjunction with others, of false documentation;
- the facilitation, by means of an omission, of the drafting by others of untruthful documentation;
- or the subtraction, destruction or alteration of documentation concerning the procedures to evade the monitoring system provided for by the Model;
- the obstacle to the supervisory activities of the Supervisory Body or the subjects it relies on;
- the hindrance to access to information and the documentation requested by the subjects responsible for monitoring the procedures and decisions;
- or the implementation of any other conduct suitable to evade the control system provided by the Model;
- the failure to report to the Supervisory Body the violations detected;
- or the violation of the protective measures for the whistleblower, as well as for those who make reports with malice or gross negligence that turn out to be unfounded.

3.11.3. General Principles Regarding Sanctions

The system is inspired by the principles of transparency and fairness in the investigation processes to ascertain violations and ensures the right of defense for the investigated subjects, along with the timeliness and punctuality of the application of sanctions. The sanctions imposed as a result of violations must, in any case, respect the principle of gradualness and proportionality of the same sanctions concerning the seriousness of the committed violations.

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The determination of the type, as well as the extent of the penalty imposed as a result of the commission of violations, including offenses relevant pursuant to Legislative Decree 231/01, must be based on the evaluation of the following:

- the intentionality of the behavior from which the violation arose;
- or negligence, imprudence, and incompetence demonstrated by the perpetrator at the time of committing the violation, especially in relation to the actual possibility of predicting the event;
- the relevance and any consequences of the violation or the wrongdoing;
- o the position of the Recipient within the organization of the entity especially considering the responsibilities related to his duties;
- o any aggravating and/or mitigating circumstances that may be found in relation to the behavior exhibited by the Recipient; among the aggravating circumstances, as an example, are considered previous disciplinary sanctions against the same Recipient in the two years preceding the violation or the unlawful act;
- or the competition of more addressees, in agreement among themselves, in the commission of the violation or the unlawful act.

The sanctions and the related process of contesting the violation differ in relation to the different category of recipient as described in paragraph 3.11.2. The Supervisory Body can actively participate in the procedure for ascertaining violations, while the imposition of disciplinary sanctions will fall to the competent management of the entity.

The duty to report falls on all Recipients of this Model. Consequently, any violation of the Model or the procedures established in implementation thereof, committed by anyone, must be immediately reported to the Supervisory Body which must assess the existence of the violation itself. Once the violation is assessed, the Supervisory Body immediately informs the holder of the disciplinary power who will initiate the disciplinary proceedings within their competence for the purpose of any disputes and the possible application of sanctions. The Supervisory Body requests and receives updates on the main developments of such disciplinary proceedings as well as information on any sanctioning and/or filing measures.

3.11.4. Sanctions against employees and executives

The behaviors exhibited by employees in violation of the individual behavioral rules laid down in the Model, as well as the principles contained in the Code of Ethics, are defined as disciplinary offenses, as well as violations of the obligation of employees to perform their assigned tasks with the utmost diligence, adhering to the directives of the entity, as provided by the current national collective labor agreement of the category.

With reference to the sanctions applicable to workers, employees, and executives, they fall within those provided for by the sanctioning system established by the relevant National Collective Labour Agreement (CCNL), in compliance with the

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procedure provided for by Article 7 of the Workers' Statute and any applicable special regulations. The Model refers to the sanctions and categories of sanctionable facts as provided by the existing sanctioning framework within the National Collective Bargaining Agreement (CCNL), in order to relate any violations of the Model to the cases already foreseen by the aforementioned provisions.

3.11.5. Sanctions against executives

When the violation of legal norms and the provisions of this Model and the Code of Ethics, as well as, in general, the assumption of behavior likely to expose the entity to the application of administrative sanctions provided by Legislative Decree 231/2001, is carried out by managers, the appropriate measure will be taken against those responsible in accordance with the sanctions provided for in the collective bargaining for other categories of employees, in compliance with Articles 2106, 2118 and 2119 of the Civil Code, as well as Article 7 of the Workers' Statute.

In particular, the procedure for determining any violations may result in the suspension of workers holding managerial positions from their work duties on a precautionary basis, without prejudice to the manager's right to remuneration, as well as, always on a provisional and precautionary basis for a period not exceeding three months, the assignment to different duties in compliance with Article 2103 of the Civil Code. As a specific sanction, the Supervisory Body may also propose the suspension of any powers of attorney possibly granted to the manager himself.

3.11.6. Measures against the councilors or the Sole Director

In case of violation of the Model by the Sole Administrator, the Supervisory Authority will promptly inform the Shareholders' Meeting of the entity so that it can take or promote the most appropriate and adequate initiatives, depending on the severity of the detected violation and in accordance with the powers provided for by the current regulations and the Statute.

In particular, in the case of violations of the Model by the Sole Director, the Shareholders' Meeting may proceed with the implementation of sanctioning measures, which will be adopted at the first available Meeting.

Regardless of the type of Internal Recipient in question, behaviors that do not constitute a violation of the Model remain governed by the current laws and procedures without the involvement of the Supervisory Body.

3.11.7. Measures against the Supervisory Body

In the event of a breach of the duties and responsibilities of one or more members of the Supervisory Body, the Sole Administrator, having verified the actual non-compliance and in accordance with the relevant regulations, shall take the necessary actions.

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In cases where the Supervisory Body, through negligence or ineptitude, has not identified and consequently reported violations of the Model and, in more serious cases, the commission of crimes, the Sole Administrator must promptly inform all other Control bodies. The Sole Administrator will carry out the necessary investigations and may take appropriate measures in accordance with the law. In any case, the Company's right to seek compensation for the greater damage suffered due to the behavior of the Supervisory Body remains intact.

3.11.8. Measures against Mayors

Upon notification of breaches of the provisions and behavioral rules of the Model by members of the Board of Statutory Auditors, the Supervisory Body must promptly inform the Sole Administrator and the Board of Statutory Auditors of the occurrence for the adoption of any suitable initiative. The Board of Statutory Auditors will proceed with the necessary investigations and may take appropriate measures, in accordance with the law and the By-Laws, in conjunction with the Sole Administrator, such as, for example, convening a Shareholders' Meeting for the revocation and the social action for liability pursuant to art. 2407 of the Italian Civil Code. The Company's right to act for compensation for the greater damage suffered due to the auditor's conduct remains in any case reserved.

3.11.9. Measures concerning external collaborators and contractual counterparts

Any behavior adopted by external collaborators (consultants, project workers, continuing coordinated collaborators, etc.) or by contractual counterparts, included among the Recipients of the Model, that is in contrast with the provisions of the Ethical Code, such as to entail the risk of committing a crime provided for by the Decree, may result, according to the specific contractual clauses included in the assignment letters or contracts, in the resolution of the contractual relationship, or the right to withdraw from the same, without prejudice to any request for compensation should such behavior lead to damages to the entity, as, for example, in the case of the application, even provisionally, of the sanctions provided for by the Decree. The Company's right to seek compensation for the greater damage suffered due to the behavior of the collaborator, consultant, or third party remains in any case unaffected, even independently of the resolution of the contractual relationship.

The Supervisory Body, in coordination with the relevant office, verifies that specific procedures are adopted and implemented to provide appropriate information and contract integration proposals to external collaborators and contractual counterparts, included among the Recipients of the Model, and that the process of reminders, collection of responses/ integrations, and archiving is properly monitored.

3.11.10 Sanctions regarding the reporting of violations of community and national law (WHISTLEBLOWING)

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In reference to the general principles that inspire AUTOVICTOR in the process of managing reports of violations and in relation to the protection of individuals who initiate internal reports of violations of EU law and/or national regulatory provisions that harm the public interest or the integrity of AUTOVICTOR, the Company reserves the right to apply appropriate disciplinary measures against the following individuals:

- **Reported (the individual or legal entity mentioned in the internal report as the person to whom the violation is attributed or as a person somehow involved in the reported violation) found responsible for the reported facts: employees who, from the investigations conducted, are found to be responsible for serious irregularities and violations of regulations or internal procedures; in the event that the reported person is a third party, AUTOVICTOR reserves the right to apply penalties or even immediate termination of the contract, in accordance with the provisions of the defined contractual clauses;**

- **Personnel who violate the protective measures of the whistleblower (the natural person who reports or publicly discloses information about violations acquired in the context of their work): Employees who threaten, intimidate, or in any way engage in retaliatory behavior or otherwise violate the protective measures for the whistleblower;**

- **Malicious reporter: anyone who knowingly and maliciously makes false and/or unfounded reports solely for the purpose of defaming (crime of defamation, article 595 of the penal code), slandering (crime of slander, article 368 of the penal code) or otherwise damaging the reported person or other parties mentioned in the unfounded report made with intent or gross negligence.**

They are, more precisely, subject to disciplinary sanctions with disciplinary measures:

- **the retaliatory actions against the notifier (therefore subsequent to the notification and dependent on it, such as those mentioned in art.17 of the D.Lgs. 24/2023);**

- **the conducts of obstruction to reporting (therefore previous or concurrent to it, such as the threat of dismissal against an employee who has expressed the intention to make a report);**

- **the violations of the confidentiality obligation on the report, art.12 ex D.Lgs. 24/2023;**

- **the missing verification and analysis activity of the reports received (by the person responsible for their receipt and management: the report manager of AUTOVICTOR).**

In accordance with the provisions of Art. 16, par. 3 of D.Lgs. 24/2023, AUTOVICTOR provides for the exclusion of whistleblower protection and establishes the application of a disciplinary sanction "when the criminal responsibility of the reporting person for the crimes of defamation or slander is ascertained, even with a first-instance ruling, or in any case for the same crimes committed by reporting to the judicial or accounting authority, or their civil liability, for the same reason, in cases of intent or gross negligence."

3.11.10 ANAC sanctions.

L'Anac applies the following administrative monetary penalties to the person

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- a) from 10,000 to 50,000 euros when it is found that retaliations have been committed or when it is found that the report has been hindered or that an attempt has been made to hinder it or that the obligation of confidentiality referred to in Article 12 has been violated;
- b) from 10,000 to 50,000 euros when it is established that reporting channels have not been set up, that procedures for making and managing reports have not been adopted;
- c) from 500 to 2,500 euros, in the event that the criminal responsibility of the notifying person is ascertained for the crimes of defamation or slander.

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ATTACHMENTS:

- Attachment A: organization chart
- Attachment B: procedure list
- Attachment C: disciplinary system
- Attachment D: code of ethics
- Attachment E: evidence sheet
- Attachment F: catalog of offenses
- Attachment G: Whistleblowing procedure