



**THE ORGANIZATION, MANAGEMENT AND CONTROL  
MODEL ACCORDING TO THE LEGISLATIVE DECREE  
2 JUNE 2001 N. 231  
GENERAL PART  
OF  
C.R. TECHNOLOGY SYSTEMS S.p.A.**

<b>N.</b>	<b>REVIEW</b>	<b>DATE</b>	<b>FOR THE ASSEMBLY</b>
1	First approval of the General Part Model		The President _____
2	First review of the General Part		The President _____

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## DEFINITIONS

- **Sensitive activities:** activities carried out by C.R. TECHNOLOGY SYSTEMS S.p.A., as a social subject, in which field it could be carried out a conduct capable of, even partially, integrating one of crimes referred to in Legislative Decree 231 of 2001.
- **CCNL:** national collective bargaining employment contract.
- **Customer:** legal and/or natural persons who purchases a good or a service.
- **Code of Conduct or Code of Ethics:** code of conduct adopted by C.R. TECHNOLOGY SYSTEMS S.p.A.
- **Consultants or Collaborators:** subjects who, due to their professional skills, lend their intellectual work to and / or on behalf of C.R. TECHNOLOGY SYSTEMS S.p.A. on the basis of a mandate or other professional collaboration relationship.
- **Legislative Decree 231/2001 or Decree:** the legislative decree 8 June 2001 n. 231 and s.m.i..
- **Employees:** subjects who have a subordinate or para-subordinate employment contract with C.R. TECHNOLOGY SYSTEMS S.p.A.
- **C.R. TECHNOLOGY SYSTEM S.p.A.:** C.R. TECHNOLOGY SYSTEMS S.p.A. or Company.
- **Supplier:** natural or legal persons who produce, provide, products, raw materials, components, services, professional consultations, technical consultations, etc.
- **Person in charge of a public service:** someone who "for whatever reason provides a public service", meaning by "public service" an activity governed in the same forms as the public function, but characterized by the lack of the typical powers of the latter (cf. Article 358 of the Criminal Code).
- **Confindustria guidelines:** guideline document of Confindustria (approved on March 7th 2002 and updated on March 31st 2008 and updated again on March 2014 and s.m.i) for the construction of models of organization, management and control as referred to in the Legislative Decree n. 231 of 2001.
- **Model:** the organization, management and control model as referred to in the Legislative Decree 231/2001.
- **Corporate Bodies:** assembly, board of statutory auditors and auditor, administrative body.
- **Supervisory Body or SB:** the body referred to in Article 6 of Legislative Decree 8 June 2001, no. 231.
- **Partner:** contractual parties, natural or legislative persons, with whom C.R. Technology Systems S.p.A. comes to any form of collaboration.
- **P.A.:** The Public Administration, the public official or the public service in charge.
- **Public official:** who "exercises a public legislative, judicial or administrative function" (see article 357 of the criminal code).
- **Predicate offense and / or Offense:** the predicate offenses of administrative liability pursuant to Legislative Decree no. 231.

- **Apical subject:** person who holds the functions of representation, administration, management of C.R. TECHNOLOGY SYSTEMS S.p.A. or one of its units with financial and functional autonomy, as well as a person who exercises, even de facto, the management or control of C.R. TECHNOLOGY SYSTEMS S.p.A. pursuant to Legislative Decree 8 June 2001, n. 231.
- **Subordinary subject:** persons subject to the direction or supervision of one of the apical subjects as pursuant to the Legislation Decree 8 June 2001, n. 231.
- **TUF:** Legislative Decree 24 February 1998, n. 58 (Consolidated Law on Finance).
- **TUSSL:** Legislative Decree 9 April 2008, n. 81 (Consolidated Law on Safety).
- **TUA:** Legislative Decree 3 April 2006, n. 152 (Consolidated Law on the environment).
- **Assembly:** Borad of Directors of C.R. TECHNOLOGY SYSTEMS S.p.A.

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C.R. TECHNOLOGY SYSTEMS S.p.A., pursuant to the statute, has as its corporate object the installation, sale, maintenance, repair and the representation of technological plants, electromechanical, electromechanical, construction, chemical, electronic, thermal, electrical, hydraulic and similar systems, as well as the sale and representation of cars, buses, trucks, tractors, motorcycles, mopeds and related spare parts and the performance of any other collateral and inherent activity to the above the processing of accounting data as well as the keeping of accounting records in general on behalf of third parties in the ways and limits permitted by law.

Furthermore, the Company may also - for purely instrumental purposes for the achievement of its object: to carry out all movable and immovable, commercial, industrial, banking and financial transactions that are useful or necessary; - exclusively for instrumental purposes for the achievement of the corporate purpose:

- a) issue sureties, endorsment and guarantees of any type and carry out all the movable and immovable, commercial, industrial, banking and financial transactions directly or indirectly related with to such legislation dictated by Legislative Decree no. 385 of 1 September 1993 (TUB), on any subsequent legislative amendments and administrative acts issued in transactions in the event that it is implemented against employees, within the limits and in the manner permitted by art. 1 of the decree of the Ministry of the Treasury of 29 March 1995, implementing the provisions of the aforementioned decree no. 385 of 1 September 1993 (TUB);
- b) assume, not in relation to the public, nor for the purpose of placement, interests and investments in other companies or commercial companies either directly or indirectly, provided that the possession of such interests and investments does not conflict with the legislation dictated by Legislative Decree lgs. n. 385 of 1 September 1993 (TUB).

## INDEX

The Organizational Model, structured in a General Part and Special Parts, generally includes an examination of the regulations contained in the Legislative Decree 8 June 2001, n. 231 and constitutes the guidelines that describe the process of adoption of the Model by the companies.

The Model, General Part, identifies:

- the predicate cases of the offenses referred to in Legislative Decree 8 June 2001 n. 231;
- the Recipients of the Model and the Code of Ethics;
- the modalities of adoptions and actuation of the Model;
- criteria for setting up the Supervisory Body;
- the system of sanctions to monitor violations;
- the obligations of information and communication and training of personnel on the Model;
- the form for reporting violations of the Code of Ethics and the C.R. TECHNOLOGY SYSTEMS S.p.A ..

The Special Parts, taking into account the corporate purpose of the company, identify the activities of the same sensitive to the risks referred to in Legislative Decree no. 231, the general and specific principles of good behavior, the elements of prevention set by the company to monitor the aforementioned risks and the essential control measures dedicated to the prevention or mitigation of offenses.

In addition to what is expressly established below, they are also an integral part of this document:

- the Code of Ethics that defines ethical-moral principles of the Company;
- all regulation, internal provisions, deeds, management systems and company operating procedures that constitute implementation of this document (e.g. conferment/recognition/delegation of powers, organization charts, job descriptions, statute, procedures for safety in the places of work, quality manual, DVR, management system on health, safety, quality and environment, risk analysis on confidentiality and processing of personal data, SGSL, etc.).

## 2.THE ADMINISTRATIVE LIABILITY OF LEGAL PERSONS, COMPANIES AND ASSOCIATIONS

The Legislative Decree 8 June 2001 n. 231, has introduced and governed, for the first time in our legislation, the administrative liability of institutions with legal personality following conduct of integral offenses committed in the interest and to the advantage of the same.

The provisions of the Legislative Decree 8 June 2001 n. 231 are in force if the Top Management and/or Subordinates have engaged in non-compliant behaved and/or have carried out unlawful conduct ntegrating one of the prerequisites referred to in the Decree and the company has drawn an interest or an advantage from this conduct.

The provisions of the Legislative Decree 8 June 2001 n. 231 operate if the apical and/or subordinates have engaged in non-compliant behavior and / or unlawful conduct integrating one of the prerequisites referred to in the Decree and the company has drawn an interest or an advantage from this conduct.

In such circumstances the Company can be ascribed, in criminal case, an autonomous responsibility with respect to that of the Top Management or Subordinates who have engaged in non-compliant behavior or unlawful conduct integrating integral to the Crime; responsibility that, for the same Company, remains in accordance with the law even in cases where the perpetrator of the offense is not identified and/or the offense is extinguished for a reason other than amnesty.

The administrative liability of companies in criminal proceedings pursuant to the Decree, always integrates and never replaces that of the natural person, responsible for the unlawful conduct, whose behavior constitutes the prerequisite for the specific liability to be charged.

The Legislative Decree 8 June 2001 n. 231 has among its objectives, also, that of raising awareness all of the stakeholders of the company, even affecting the assets of those who had an interest or got benefits from an unlawful behavior of their apical and/or subordinate subjects.

The sanctioning system of the Decree establishes different types of sanctions that are prescribed within five years from the date of the Crime, including: administrative pecuniary sanctions, disqualification sanctions, publication of the verdict and confiscation.

The reference criteria for determining the sanctions to be applied are: the seriousness of the act, the degree of liability of the company and the actions carried out by the latter to prevent the Crime.

For the most serious cases, such as the crimes committed in violation of the regulation on health and safety in the workplace, it is also envisaged the application of disqualification sanctions, including:

- a) the disqualification from exercising the business;
- b) the suspension or revocation of authorizations or licenses or concessions;
- c) the ban on contracting with the Public Administration;
- d) the exclusion from subsidized loans or similar subsidies or the revocation of those already granted;
- e) publication of the sentence.

### **3. THE APPLICATION FIELD**

The Decree is to be applied to all the authorities with legal personality, companies, associations including those without legal personality, private authorities concessionaires of a public service.

The Decree is not applicable to the State, the local public authorities, non-economic public authorities, authorities that perform functions of constitutional importance (such as: trade unions, political parties, etc.)

#### 4. RECIPIENTS

Recipients pursuant to this Model without exception are:

- The Personnel of C.R. TECHNOLOGY SYSTEMS S.p.A., so defining the employees, also abroad, of C.R. TECHNOLOGY SYSTEMS S.p.A., as well as all those subjects who work in the Company by virtue of a quasi-subordinate employment relationship and collaboration in general, including project collaborators, temporary and temporary workers, etc.;
- Those who perform, even de facto, roles of management, administration, direction or control for C.R. TECHNOLOGY SYSTEMS S.p.A. or for one of its organizational units, including corporate bodies (Administrators, Trade Unions, Auditors and Audition Companies, supervisor bodies, etc.);
- Those who directly or indirectly, permanently or temporarily, agree with C.R. TECHNOLOGY SYSTEM S.p.A., for any reason, contracts and/or collaboration relationships, acting on behalf of the same or cooperation to the performing of its business and the pursuit of its purposes;
- All subjects who perform in the interest of C.R. TECHNOLOGY SYSTEMS S.p.A. because linked to the Company by contractual legal relationships or by agreements of other nature (for example partners in joint-ventures, shareholders in business initiatives, etc.).

The Recipients of the Model are required to promptly comply with regulation written in the same and in its annexes which constitute an integral and essential part of it.

#### 5. CRITERIA FOR IMPUTING LIABILITY

The ascertainment of the liability of companies pursuant to the Decree presupposes the commission or (even only) the attempt to commit by a natural person of a "specific predicate crime": therefore, not every crime involves the liability of the entity, but only those expressly provided for by the decree, in compliance with the principle of legality. However, this assessment constitutes a necessary but not sufficient precondition; In fact, in order for the liability of the entity to arise, it is essential that the crime be attributable to it on the basis of both an objective and a subjective profile.

Therefore, the criteria for attributing liability pursuant to the Decree to companies (thus also to C.R. TECHNOLOGY SYSTEMS S.p.a.) are divided into subjective and objective. In this regard, also with specific reference to the present case, the following applies.

- A) Subjective criterion: the liability attributable to the Company as established in the Decree, when the Crime is supplemented by a subject linked to the same by a qualified relationship and, more precisely: 1) from Subjects in Apical position, understood as those who hold representative, administrative or management functions of C.R. TECHNOLOGY SYSTEMS S.p.A. or of one of its financial and functional organizational units, as well as by persons who exercise, even de facto, the management and control of the same; 2) by Subordinate Persons, i.e. persons subject to the management or supervision of one of the persons referred to in point 1).

In order to identify the latter, not only is very important the existence of a subordinate employment contract, but it is also taken into consideration the activity carried out by them in practice, in order to avoid that the provisions of Legislative Decree 8 June 2001 n. 231 can be circumvented, by outsourcing the Company's activities that can integrate the hypothetical cases referred to in the Decree.

- B) Objective criterion: the liability is attributable to the Company as pursued in the Decree when the Crime is committed in the interest and in favor of the same within an area inherent or functional to its corporate purpose.

For the aforementioned reasons, so that the unlawful conduct of the apical and/or subordinate subject can integrate responsibility for C.R. TECHNOLOGY SYSTEMS S.p.A. it is sufficient that only one of the two objective conditions - interest or advantage - is integrated in favor of the company.

For this purpose, it is useful to clarify that:

- the interest exists when the apical and/or subordinate subject has acted with the intent of favoring C.R. TECHNOLOGY SYSTEMS S.p.A. regardless of whether this objective has actually been achieved (based on an ex-ante assessment of the conduct),
- the advantage exists when C.R. TECHNOLOGY SYSTEMS S.p.A. has or would have got an economical or of other nature benefit (based on an ex-ante assessment of the conduct) from the behavior of the apical and/or subordinate subject.

Finally, there is the obligation to specify that, according to consolidated jurisprudence, the liability resulting from the unlawful conduct committed by the apical and/or subordinate subject of another company, belonging to a group, can be extended to the parent company and the offense committed by the subsidiary could be charged to the controlling company.

## 6. THE EXEMPTION

The Legislative Decree 8 June 2001, n. 231 establishes the exclusion from liability for the Company if, prior to the commission of the Offense, it has adopted and effectively implemented an organization, management and control Model that is effective, efficient and adequate to prevent offenses of the category to which the predicate offense occurred.

The Legislative Decree 8 June 2001, n. 231 also establishes that the Company will not be held responsible if the apical and/or subordinate subjects have acted in their own exclusive interest or for third parties.

For the purposes of the exemption from liability, it must be specified that if the Offender was an apical and/or a subordinate subject the attributability of the same to the Company is presumed unless the latter is unable to demonstrate:



- to have adopted and effectively implemented prior the commission of the fact considered as an Offense, an organization, management and control Model, that is adequate for preventing the commission of the unlawful acts as the one occurred;
- to have established an independent, autonomous Supervisory Body which ensures continuity of action which is entrusted with the task of supervising the functioning, observance of the Model and ensuring its updating;
- that the unlawful conduct was committed by fraudulently evading the organization, management and control Model in force;
- that there was no omission or insufficient supervision by the Supervisory Body.

According to the provisions of the Legislation Decree 8 June 2001 n. 231 the Company has an autonomous title of liability and is not in solidarity with the Offender.

The liability of the Company is integrated, as already mentioned above, also when the Offender has not been identified and/or the same suffers an extinct event.

## **7. PREDICATE OFFENSES AND SANCTIONS**

The Company may be called to answer for the prerequisite cases referred to in the Legislative Decree 8 June 2001, n. 231.

In the Annex A the list of the applicable offenses.

### **The offenses committed abroad**

By virtue of art. 4 of the Decree, the entity may also be held liable in Italy for predicate offenses committed abroad.

However, the Decree makes this possibility subject to the following conditions:

- the State of the place where the crime was committed does not proceed;
- the body has its headquarters in the territory of the Italian state;
- the crime was committed abroad by an apical or subordinate person of the Italian body;
- the general conditions of admissibility provided for in Articles 7, 8, 9, 10 of the criminal code exist in order to prosecute a crime committed abroad in Italy.

The indictment of the artt. 7-10 of the Criminal Code is to be coordinated with the provisions of the art. 24 and 25 quiquies decies of the Legislative Decree 231/2001, so that – also in compliance with the principle of legality as in the art. 2 of the Legislative Decree 231/2001 – in the face of the series of crimes mentioned in articles 7-10 of the Criminal Code, the Company will be liable only for those for which its responsibility is provided for by an ad hoc legislative provision.

## **8. THE GOVERNANCE**

C.R. TECHNOLOGY SYSTEMS S.p.A. is managed by a Board of Directors which is vested with all the powers of ordinary and extraordinary administration and which can, in turn, assign powers and offices to its members.

The legal representation of the company before third parties and in court before any administrative or judicial authority is held by the Chairman of the Board of Directors and the delegates of the same separately, within the limits of matter and power assigned.

The Board plays a role of direction, coordination and control of the activity of C.R. TECHNOLOGY SYSTEMS S.p.A.

## **9. THE CONTROL SYSTEM**

### **General principles**

The control system of C.R. TECHNOLOGY SYSTEMS S.p.A. is structured to ensure a correct disclosure and an adequate monitoring on its activities. With special attention to the organizational structure, C.R. TECHNOLOGY SYSTEMS S.p.A. identifies tasks, roles and responsibilities of its personnel. Moreover, in the distribution of assignments or company activities, it always operates by verifying that the organization concerned complies with the following principles:

- i. Segregation of functions, i.e. no one can independently manage an entire process.
- ii. Control, i.e. each operation, transaction, action must be verifiable, reported, consistent and congruous.
- iii. Documentation of controls, i.e. the control performed, even if only for supervision, must be documentable.

### **Control activities**

The control activities of C.R. TECHNOLOGY SYSTEMS S.p.A. provide, in principle, that:

- the corporate organization chart and also that for safety purposes are clearly defined and disclosed;
- each significant operation is preventively authorized by who is in charge of it;
- responsibilities are identified in the execution of their own characteristic activities;
- powers of representation, proxies and/or delegations are conferred in compliance with the areas of exercise and amount limits strictly connected with the responsibilities assigned;
- guarantee of the integrity and the completeness of the data, managed through the necessary exchange of information between the operative structures in charge of the tasks, phases and processes linked to each other.

### **Financial resources**

With reference to the methods of managing financial resources, C.R. TECHNOLOGY SYSTEMS S.p.A. constantly monitors (through internal and external functions in charge) that the system actually put in place keeps over time the requirements of suitability to guarantee their management in compliance with the obligations set by the Italian, EU and international laws. In particular, except as specified in each of the specific Special Parts of the Model (as provided by the Legislative Decree 8 June 2001 n. 231) with regard to the methods of managing financial resources, the activity of C.R. TECHNOLOGY SYSTEMS S.p.A. is generally addressed by way of example and not exhaustively to the verification:

- ✓ compliance with the material limits attributed by law to the corporate bodies (Shareholders' Meeting - Board of Directors);

- ✓ compliance with the power limits attributed pursuant to the Articles of Association to the Chairman, the Chief Executive Officer and the General Manager;
- ✓ compliance with the law of the acts placed by C.R. TECHNOLOGY SYSTEMS S.p.A. relating to the management of financial resources;
- ✓ the adequate assignment of powers with respect to the organizational structure, roles, tasks and responsibilities assigned to each;
- ✓ the traceability of the activities carried out with financial resources and their traceability;
- ✓ the effectiveness of control activities in financial matters and the traceability of the controls performed;
- ✓ the timing of planning and preparation of budget;
- ✓ the budget approval;
- ✓ the operability beyond the budget limits;
- ✓ the mandatory approval by the Board of Directors / or the Shareholders' Meeting of extraordinary transactions;
- ✓ compliance with the resolutions authorizing the start of extraordinary operations of the Shareholders' Meeting;
- ✓ the adequate attribution and compliance of power limits recognized to operate on the Company's current accounts and on financial resources, to carry out extraordinary transactions and to carry out transactions permitted by the corporate purpose in financial matters;
- ✓ the attribution of bank signature specimens to operate on the Company's current accounts after authorization by the top management and making sure that the operating limits defined by resolution of the Board or by special power of attorney or with delegation;
- ✓ the compliance with the double signature limits beyond the defined value limits and transactions on financial resources, including extraordinary ones;
- ✓ the periodic reporting by the delegated bodies pursuant to art. 2381 of the Italian Civil Code on the status and methods of exercising the delegation also in financial matters and / or for extraordinary transactions.

### **9.3. THE BODIES IN CHARGE OF CONTROL**

#### **Administrative Body**

The Administrative Body (*alias* Board of Directors) is in charge of the power of direction, coordination and control over corporate management. The Administrative Body is in charge of the responsibility of the entire internal Control System and the carrying out of adequate supervision on the work of the delegated bodies.

#### **Board of Statutory Auditors**

In compliance with the law and the statutory, the Board of Auditors is in charge of the monitoring the adequacy of administrative, accounting and financing organizational structure.

### **Auditor**

The Accounting Control is carried out by the Board of Statutory Auditors if, in accordance with the law, the Company has not appointed an external auditor.

### **Employer**

With regard to the protection of health and safety in the workplace and the environment, the Board of Directors has identified the Employer pursuant to art. 2 paragraph 1 letter. b) referred to in the Legislative Decree 9 April 2008, n. 81.

### **Function delegata ex art. 16 Legislative Decree 9 April 2008 n. 81 (where mentioned)**

The Function delegate, with regard to the attribution recognized by the Employer and accepted by the same, is the alter ego of the Employer and is responsible for ensuring compliance with the correct implementation of the obligations referred to in the Legislative Decree 9 April 2008, n. 81 within the assigned competences and subjects.

### **Quality Manager**

The Quality Manager is in charge of the support in the design, implementation, monitoring and improvement of the quality management system of the production flows and processes of C.R. TECHNOLOGY SYSTEMS S.p.A.

### **Responsible for the health, safety and environment management system**

The Responsible for the management system regarding health, safety and environment is in charge of the support in the design, implementation, monitoring and improvement of the health and safety management system of C.R. TECHNOLOGY SYSTEMS S.p.A.

### **Owner and Appointee for the purposes of processing information and data (privacy decree as amended by the EU Regulation – GDPR)**

The Data Controller and the Person in charge for the purposes of processing information and data manage in the name and on behalf of C.R. TECHNOLOGY SYSTEMS S.p.A. the fulfilments envisaged by the specific reference legislation.

### **Technical and function Managers**

Function or area technical Managers of C.R. TECHNOLOGY SYSTEMS S.p.A., with reference to competences assigned to them, are responsible for their activities performed in the interest or advantage of the company and for the activities carried out by their employees.

### **Employees (workers and clerks)**

The Employees of C.R. TECHNOLOGY SYSTEMS S.p.A. are responsible for the correct performance of the assigned activities and for reporting the outcome of the same to their Manager.

### **Supervisory body**

The Supervisory body appointed by resolution of the Board of Directors is in charge of supervising the functioning, compliance and update of the Model.

## **10. THE SYSTEM OF PROXIES**

### **10.1. Introduction**

The attribution of powers to operate is based on the following general criteria:

- “exactness” of the delegated subject and limitations of power;
- “publicity” internal and external of powers attributed and related responsibilities;
- “coherence” of powers of representation attributed with the assigned competences;
- “certainty” in the execution of the power of representation and/or signature attributed.

### **10.2. Proxies and powers of attorney**

#### **Essential attribution requirements**

The issue of mandates, proxies and powers of attorney to act as representatives in the interests and for the benefit of C.R. TECHNOLOGY SYSTEMS S.p.A., respects the following principles:

- all those who entertain on behalf of C.R. TECHNOLOGY SYSTEMS S.p.A. relations with the Public Administration must be expressly authorized;
- each delegation and/or power of attorney defines in a specific and unequivocal way the powers attributed and the limits within which to operate;
- the delegate and/or attorney are granted spending powers appropriate to the functions conferred;
- the proxies and powers of attorney are made public.

#### **Granting and revocation of proxies and powers of attorney**

The granting of proxies and powers of attorney must take place in compliance with the limitations set by the law and by the Statute, with the managing methods provided by the top managers.

The Board of Directors periodically verifies, also with the support of competent corporate functions, the compliance with the System of proxies and powers of attorney in force and its consistency with the organizational structure.

## **11. THE ORGANIZATION, MANAGING AND CONTROL MODEL**

### **Adoption of the Model**

The adoption of this document is the exclusive competence of the Administrative Body.

This Model was developed by C.R. TECHNOLOGY SYSTEMS S.p.A. considering the structure of the activity actually carried out, the nature and size of its organization.

C.R. TECHNOLOGY SYSTEMS S.p.A. proceeded with a preliminary analysis of the business context. In particular, there have been analysed: the history of C.R. TECHNOLOGY SYSTEMS S.p.A., the corporate context, the market of belonging, the corporate organizational chart, the governance system, the control system, the proxy system, the procedures already formalized within C.R. TECHNOLOGY SYSTEMS S.p.A. for the performance of the social activity.

Therefore, the following were carried out:

- individual interviews with the administrator and the area managers;
- analysis of corporate organizational charts and the system for sharing responsibilities and powers;
- analysis of the stability of the procedures and/or controls put in place;
- analysis of Control System in force.

### **Objectives pursued**

C.R. TECHNOLOGY SYSTEMS S.p.A. ensures conditions of correctness and transparency in the management of its own business. With this aim, it has taken the opportunity provided by the Legislative Decree 8 June 2001 n. 231 and has started a project of analysis of its organizational and control management instruments in order to verify the compliance with the behavioral principles and procedures already adopted with the purposes set out in the Decree. In this way, the adoption of the Model represents a valid instrument to raise awareness to everybody who operate in the name and on behalf of C.R. TECHNOLOGY SYSTEMS S.p.A., as well as an incentive to maintain correct behaviors.

In particular, C.R. TECHNOLOGY SYSTEMS S.p.A., with the adoption of the Model, has the following main objectives:

- determine, in everybody who operate in the interest or to the advantage of the same, the awareness of being able to incur, in the event of violations (of the provisions of the law, including those contained in Legislative Decree 231/2001 and those present in the special part of the Model), in criminal penalties that can be imposed against them and in administrative penalties that can be charged to the company;
- reiterate that illicit behavior is strongly condemned by C.R. TECHNOLOGY SYSTEMS S.p.A., as contrary not only to the provisions of the law, but also to the principles of the Code of Ethics and the values to which C.R. TECHNOLOGY SYSTEMS S.p.A. intends to comply with the exercise of the company activity;
- a monitoring action on the areas of activities at risk in order to promptly intervene to prevent and contrast unlawful conducts that may integrated prerequisite cases referred to in the Decree;
- provide an adequate information to Recipients about the adoption of the Model;
- keep disseminating a business culture based on the preventive control and legality;
- condemn any conduct that does not comply with the law or with internal provisions and, in particular, with the instructions contained in this Model and in the Code of Ethics of C.R. TECHNOLOGY SYSTEMS S.p.A.;
- create and maintain an effective and efficient organization of the company, through processes that focus on roles, decision making and on internal and external information management;
- implement all the measures necessary to eliminate, in the shortest possible time, any situations of risk of committing unlawful conduct which are part of the predicate offenses referred to the Legislation Decree 231 of 2001.

### **Model Value and Code of Ethics**

This document constitutes the internal regulations of C.R. TECHNOLOGY SYSTEMS S.p.A., binding for the same and for all its Recipients. In particular, the Code of Ethics is the expression of the ethical - moral values of C.R. TECHNOLOGY SYSTEMS S.p.A.

Compliance with the Model also presupposes compliance with the provisions of the Code of Ethics which is an integral and substantial part of the same.

### **Amendments and updating of the Model**

Amendments, additions and updates to the Model are the responsibility of the Administrative Body, which can also intervene on the proposal of the Supervisory Body. By way of example but not limited to, the updating of the Model must be started when: siano sopravvenute violazioni o elusioni delle prescrizioni in esso contenute che ne abbiano dimostrato la inefficacia e/o l'incoerenza ai fini della prevenzione dei Reati presupposto;

- significant changes have occurred in the regulatory framework, organization or activity of C.R. TECHNOLOGY SYSTEMS S.p.A. which involve the initiation of specific analyzes and the processing of special parts and specific protocols;
- in all the other cases where the amendment, addition and/or updating of the Model is necessary or useful.

The Chairman of the Board of Directors may make changes, additions and/or updates to the Model of an ordinary nature and of mere formal adaptation to the law. In such circumstances, the President will have to report to the Board of Directors of the activity carried out. The Supervisory Body will be constantly informed on changes, additions and updates made to the Model, protocols, procedures and controls existing in the C.R. TECHNOLOGY SYSTEMS S.p.A.

## **12. THE SUPERVISORY BODY AND THE FLOW OF INFORMATION**

The compliance with requirements established by the Legislative Decree 8 June 2001, n. 231 is an essential element also for the purpose of appointing the Supervisory Body.

For this reason, it is necessary that said control body has the possibility to exercise its powers and its function in a concrete way and that the administrative body places it in a position to be able to perform them correctly.

The foregoing constitutes the indispensable prerequisite for the effectiveness of the control action entrusted to the Supervisory Body and therefore the initial prerequisite for the relative exemption from liability of the entity.

For a correct configuration of the Supervisory Body it is necessary to carefully evaluate, based on the tasks and functions that the latter will be called upon to perform, the possession of the requisites of independence, autonomy and continuity of action that the law requires of each member and to the entire Supervisory Body.

### **Tasks and Functions**

The Supervisory Body is in charge of constantly monitor:

- on the functioning of the Model;



- on the observance of the Model;
- carry out its updates.

### **The Regulations of the Supervisory Body**

The Supervisory Body at its first session it will have to set its own operating regulations, in which, among other things, it will have to give evidence of the planning methods of the assigned control activities, as well as annually proposing to the Administrative Body the approval of its budget.

### **Composition of the Supervisory Body**

Considering of its size, the typical activity of C.R. TECHNOLOGY SYSTEMS S.p.A. and its turnover, the Company, in order to ensure greater effectiveness of the controls mandated by law, it has opted for the multi-subject composition of the Supervisory Body. The Administrative Body will proceed to define the number of members of the Supervisory Body in the appointment phase.

External members to C.R. TECHNOLOGY SYSTEMS S.p.A. can be invited to take part of the Supervisory Body, provided that each is in possession of the following requirements:

- **Autonomy and independence:** must be such as to guarantee the autonomy of the members from any form of interference and conditioning by any member of C.R. TECHNOLOGY SYSTEMS S.p.A. and in particular of the operational top management and/or management bodies, especially considering that the function exercised is also expressed in the supervision of the activity of the apical subjects, including the members of the Administrative Body.

For this reason, the Supervisory Body must be involved in the organizational chart of C.R. TECHNOLOGY SYSTEMS S.p.A. in a hierarchical position that is the highest possible, responding, in the performance of his function, only to the Administrative Body.

The Supervisory Body must have access to specific company resources and be able to make use of the collaboration of all personnel and functions/areas of C.R. TECHNOLOGY SYSTEMS S.p.A..

To this end, the Administrative Body will make specifically dedicated company resources available to the Supervisory Body, of a number and value proportionate to the tasks entrusted, annually approving the budget proposed by the same, as an adequate allocation of financial resources.

The Supervisory Body may have the aforementioned resources for any need necessary for the proper performance of its duties, availing itself, where necessary, of specialist advice, supporting business trips, etc.

The Administrative Body in the composition of the Supervisory Body (in this case in multi-subject form) must consider the following criteria set out in the Confindustria Guidelines:

1. in the case of composition with external members only, the autonomy and independence requirements must refer to the individual members;
2. in the case of mixed composition of the Body, since the members of internal origin are not required to have total independence from the body, the degree of independence of the Body must be assessed in its entirety.



➤ **Professionalism:** the Supervisory Body must count, in its structure, technical professional skills appropriate to the tasks and functions it is called upon to perform. Therefore, it is necessary the presence of subjects with professionalism in fields of economical, legal, process analysis, control and managing of risks, conducting investigations, controls and verifications.

In particular, the Supervisory Body must possess the specialized technical skills necessary in order to carry out inspection activities.

The Shareholders' Meeting, once the members of the Supervisory Body have been identified, at the time of appointment, is required to verify the existence of the conditions required by the Model, based on the professional profiles, on the concrete experiences gained in the field, acquiring, if useful, the necessary references also from third parties and the statements collected directly from the candidates.

Considering the heterogeneity of the technical aspect that govern the work of C.R. TECHNOLOGY SYSTEMS S.p.A., the Supervisory Body, with the aim of implementing useful or necessary professional roles for the correct fulfilment of its activities and to guarantee its own professionalism (as well as its autonomy), can use the specific spending budget made available by the Administrative Body, for the purpose of acquiring outside the body, when necessary, the skills to integrate their own.

The Supervisory Body can also, in this way, employ external professional, acquire, by way of example but not limited to, resources competent in legal matters, company organization, auditing, accounting, finance, safety in the workplace, environment, etc.

➤ **Continuity of action:** The Supervisory Body is required to continuously carry out the activities necessary for the supervision of the application of the Model with adequate commitment and with the necessary investigative powers. The continuity of action can not be intended as “incessant operation”, as this interpretation would impose a Supervisory Body exclusively internal to the entity.

The continuity of action implies that the activity of the Supervisory Body must not be limited to periodic meetings of its members but be organized on the basis of an action plan and the constant conduct of monitoring and analysis activities of the prevention system of the 'body.

Moreover, it is important to remember what noted at page 60 of Confindustria guidelines - issue 2014 – in the part where, taking up the sentence of the Court of Rome of 4 April 2003, it is specified that “(...) *in order to ensure the effective and constant implementation of a model as articulated as that outlined by decree 231, especially in large and medium-sized companies, it is necessary to have a structure dedicated full-time to supervising the Model ( the Supervisory Body), with no operational duties that could lead it to take decisions with economic - financial effects.* ”. Continuing on this point, the guidelines of Confindustria - 2014 edition - state that “(...) this does not exclude, however, that (...) the SB can also provide opinions on the construction of the Model, so that it is not weak or incomplete since its elaboration: in this sense any **consultancy**, in fact, **does not affect the independence and objectivity of judgment on specific events ...** ”

## **Duration of the charge**

The Supervisory Body remains in office for a maximum of three years from the date of its appointment; the same members of the Supervisory Body can be re-elected.

## **Eligibility Requirements**

The Administrative Body at its designation must verify that each component of the Supervisory Body meets the requirements of professionalism, integrity, independence, autonomy and can ensure continuity of action as mentioned above and has the necessary skills to carry out the tasks entrusted to him by the Decree.

To all the members of the Supervisory Body is request in advance not to be in any of the conditions of ineligibility and / or incompatibility and conflict of interest listed below.

- (a) be subject to preventive measures ordered by the judicial authority pursuant to law 27 December 1956 n. 1423 (law on preventive measures against people who are dangerous for safety and public morality) or the law 31 May 1965 n. 575 (provisions against the mafia) and their subsequent amendments and additions;
- (b) be under investigation or been convicted, even with a sentence not yet final or issued pursuant to art. 444 and ss. c.p.p. (plea bargaining) or with a conditionally suspended sentence, without prejudice to the effects of rehabilitation;
- (c) be banned, incapacitated, bankrupt or have been sentenced, even with a non-definitive sentence, to a penalty involving the interdiction, even temporary, from public offices or the inability to exercise managerial offices.

The occurrence of even one of the aforementioned conditions will result in ineligibility for the office of member of the Supervisory Body and if elected will allow the administrative body to revoke the member for just cause; in this case, the administrative body will replace the revoked member.

## **Revocation, replacement, forfeiture and withdrawal**

Without prejudice to the provisions of the previous point, the revocation from the position of member of the Supervisory Body can be ordered only in the presence of just cause.

By way of example and not exhaustive, the following conditions are legitimizing the revocation for just cause:

- loss of eligibility requirements;
- non-fulfillment of the obligations inherent to the assignment entrusted;
- failure to comply with the principles of the Code of Ethics, with the protocols of good general and special behavior of each special section adopted.

In the presence of just cause, the Board revokes the designation of the member of the Supervisory Body who is no longer suitable and provides for his immediate replacement, granting the member the remuneration up to the date

of tenure in office. The incapacity or impossibility to exercise the assignment constitutes cause for forfeiture of the assignment, before the expiry of the term provided for in this Model.

Each component of the Supervisory Body can withdraw from the assignment at anytime, upon notice of one month, with written and motivated communication to the Board of Directors.

In the event of forfeiture or withdrawal by one of the members of the Supervisory Body, the Administrative Body will promptly replace the component that has become unsuitable.

### **Activities and authorities**

The Supervisory Body in its first session proceeds to adopt its own regulations and to appoint its President. For the performance of the tasks assigned, the Supervisory Body is invested with the tasks and functions referred to in this Model and with all the powers of initiative and control over each business activity. The said corporate body has an exclusive bond of dependence on the Shareholders' Meeting, to which it reports through its Chairman.

The tasks and attributes of the Supervisory Body and its members can not be syndicated by any other corporate body or structure, it being understood that the Board of Directors can verify the consistency of the activities carried out by the Supervisory Body with the functions delegated to it.

The Supervisory Body carries out its functions coordinating with all the other bodies or existing control functions.

In particular, it coordinates with:

- the head of the administration, finance and accounting area;
- the Head of the Personnel Department, also with regard to aspects relating to the information and training of personnel relating to the issues inherent to the Decree;
- the Employer ex art. 2 Legislative Decree 9 April 2008, n. 81;
- the Function Delegate pursuant to art. 16 Legislative Decree 9 April 2008, n. 81 - where appointed;
- the RSPP ex art. 2 Legislative Decree 9 April 2008, n. 81;
- the Quality Manager;
- the Responsible of the management system on health and safety;
- the Responsible of the management system on environment;
- the Data Controller, the Personal Data Processing Manager and the Personal Data Manager (the latter where appointed);
- the Technical Directors and area or function Managers of C.R. TECHNOLOGY SYSTEMS S.p.A.;
- the Employees, involving the entire staff of C.R. TECHNOLOGY SYSTEMS S.p.A. including workers and office workers;
- the functions that carry out activities at risk for what concerns the control of operative procedure in force;
- the functions considered useful, necessary and/or essential to deal with by the Supervisory Body.

The Supervisory Body, in the field of its duties, by way of example and not limited to, it can:

- carry out or arrange to carry out, under its direct supervision and responsibility, periodical inspection activities;

- access to all the information concerning the sensitive activities of C.R. TECHNOLOGY SYSTEMS S.p.A.;
- ask for information or exhibit documents regarding sensitive activities from all employees of C.R. TECHNOLOGY SYSTEMS S.p.A. and, where necessary, to the Sole Director, to the body in charge of auditing (even in the event that an auditing company is appointed), to the persons in charge in compliance with the provisions of the legislation on accident prevention, environmental purposes of the processing of personal data and in general to all those interested in the activities of CR TECHNOLOGY SYSTEMS S.p.A.;
- employ external consultants for issues that require its assistance;
- report the initiation of disciplinary measures and the adoption of disciplinary sanctions;
- verify the adequacy of the planning of specific staff training programs;
- address, at least annually, a written report to the Administrative Body;
- promptly inform the interested parties and the Chief Executive Officer and/or the General Manager on the activities carried out;
- receive information and communications from anyone who gets know about them;
- carry out investigations on facts communicated by anybody;
- carry out periodical Audit about activities identified as at risk.

#### **Remuneration and reimbursement of expenses**

The remuneration due to the members of the Supervisory Body (including the President or those vested with particular offices) is established upon appointment or by subsequent decision of the Administrative Body.

The members of the Supervisory Body are also entitled to the reimbursement of expenses incurred for office reasons and the inclusion of its members among those for which a D&O insurance coverage has been stipulated.

#### **Information obligations towards the Supervisory Body - Information flows**

Pursuant to Legislative Decree 8 June 2001 n. 231, the Model provides for methods of managing information flows to the Supervisory Body (hereinafter also referred to as "SB"). The Supervisory Body

L'Organismo di Vigilanza bases the correct and efficient performance of its functions on the possibility of having all the data and information relating to the identified and necessary risk areas available. For this reason the Company must allow the SB to access to data and information.

The obligation to provide the SB with information is aimed at all company functions and may have regard to the periodic results of the control activities carried out by the same in order to implement the existing procedures and controls (e.g. summary reports of the activity carried out, monitoring activities, final indexes, etc.) and the anomalies or atypicalities found in the available information.

In addition to the information flows reported in the individual special sections, by way of example but not limited to, the information to which the Supervisory Body must have access may concern:

- decisions relating to the request, disbursement and use of public funding;
- the reasons that justified the legal assistance requested by managers and or employees for acts on which the Judicial Authority is proceeding;

- the measures and / or news coming from the judicial police or other authorities and from which the carrying out of investigations, including against unknown persons, not only for the predicate offenses referred to in Legislative Decree 8 June 2001 n. 231;
- the investigations and/or internal reports from which emerge liabilities, also responsibilities emerge also for the hypothesis of predicate offense pursuant to the Legislative Decree 8 June 2001, n. 231;
- news relating to the effective implementation of the Model, with evidence of the disciplinary proceedings carried out and any sanctions imposed or the archiving measures of such proceedings with the related reasons;
- the summary statements of the contracts awarded to third parties for the execution of activities inside and outside the company site;
- the summary statements of public tenders to which C.R. TECHNOLOGY SYSTEMS S.p.A. takes or will take part or in which it is participating;
- the summary statements of contracts concluded/signed with both private and public entities in any form;
- the news related with projects attributable to public entities or subjects who carry out functions of public utility;
- copies of periodic reports on health and safety at work and the environment, including Duvri, DVR, PSC, POS, nomination documents for construction site functions, etc;
- the report of controls carried out by the corporate management on activities performed by their subordinates.

The Supervisory Body should also receive a copy of the periodic reports on health, safety at work, environment and quality.

It must be clarified that information provided to the Supervisory Body is intended to allow it to improve its control planning activities and not to impose on it the timely and systematic verification of all the phenomena represented<sup>1</sup>.

In relation with the current obligation of communication towards the Supervisory Body it is useful to highlight that the obligation to inform the Employer on behaviors contrary to the Model is inscribed in the broader obligation of diligence and loyalty obligation of the employee pursuant to Articles 2104 and 2105 of the Italian Civil Code which provide that these:

- must use the adequate diligence required by the nature of the performance due, by the interest of the company and by the higher interest of national production;

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<sup>1</sup> cfr. page 69 Guidelines of Confindustria edition 2014 - "... With particular reference to the periodic information flows from management, if they provide for the obligation to communicate the results of controls already carried out and not the transmission of information or documents to be checked, these periodic flows clarify the different roles regarding prevention. In fact, if well defined, the information flows specify that the management must exercise the control action, while the Odv - as an assurance mechanism - must evaluate the controls carried out by the management. Moreover, the obligation to report the results of the checks to the Supervisory Body produces an effect of accountability of the operational management. The Supervisory Body should also receive a copy of the periodic reports on health and safety at work. It should be clarified that the information provided to the Supervisory Body is intended to allow it to improve its control planning activities and not, instead, to impose on it timely and systematic verification of all the phenomena represented. In other words, the SB does not have an obligation to act whenever there is a report, being left to its discretion (and responsibility) to determine in which cases to take action. It is appropriate to add that the obligation to provide information was probably also provided for the purpose of giving greater authority to the requests for documentation that are required by the Supervisory Body during its checks. ... "

- must observe the provisions for the execution and for the discipline of the work given by the entrepreneur and his collaborators on whom he hierarchically depends;
- must not transact business, on its own or on behalf of third parties, in competition with the entrepreneur, nor disclose information relating to the organization and production methods of the company or use them in such a way as to be prejudicial to it.

### **Information flows towards the Supervisory Body - Whistleblowing<sup>2</sup>**

With the aim of allowing all the Recipients of the Model to communicate with the SB, C.R. TECHNOLOGY SYSTEMS S.p.A. has made available the following internal and external confidential mail tools and means, as well as a dedicated e-mail box.

**Interna mail:** the communication, with the aim of guarantee the in order to ensure maximum confidentiality, must be sent to the administration area, addressed *to the Supervisory Body* of C.R. TECHNOLOGY SYSTEMS S.p.A. with the following wording on the outside of the closed envelope: *"Communication for the Supervisory Body. Strictly confidential information "*.

**Ordinary external mail:** the communication, , with the aim of guarantee the in order to ensure maximum confidentiality, must be sent to the *Supervisory Body of C.R. TECHNOLOGY SYSTEMS S.p.A., headquarters in Treviglio (BG) via Rossano n. 9*, with the following wording on the outside of the closed envelope: *"Communication for the Supervisory Body. Strictly confidential information "*.

**E-mail box:** [odv231crtechnologysystems@gmail.com](mailto:odv231crtechnologysystems@gmail.com)

In all the cases abovementioned the correspondence must not be opened and delivered directly to the President of the SB.

It should be noted that the reports received through the aforementioned channels must not have a purely informative purpose (i.e. an anonymous report, made essentially to protect one's interests but sometimes also for the most various infamous reasons, spite, revenge etc.) and they will have to:

- report explicitly identifying the whistleblower and his / her address and, if employee, of the department to which he / she belongs;
- clearly indicate:
  - ✓ the event and/or the fact happened;
  - ✓ personal data (name and surname) of persons involved, when known;
  - ✓ times and methods of of execution of the reported event;
  - ✓ anything else useful for the description of the event and its authors.

For the communication to the SB it must be used the format in the Annex 2 of the current General Part.

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<sup>2</sup> Law 30 November 2017, n. 179 Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship – Legislative Decree 8 June 2001 n. 231 - art. 6 comma 2 – provisions on the theme of *whistleblowing*



C.R. TECHNOLOGY SYSTEMS S.p.A. and the SB to the extent of their respective competence commit themselves to adopt all the adequate measures in order to guarantee confidentiality to all the reports addressed for the Supervisory Body (including the aforementioned preferential communication / reporting channel constitutes a first and essential element), undertaking to process the common and sensitive data and information contained in the aforementioned reports pursuant to the Privacy Decree, the GDPR and their subsequent amendments and additions.

Reporters in good faith will be guaranteed from any form of retaliation, discrimination or penalization, also pursuant to Law no. 179 and they will be guaranteed the confidentiality of their identity, without prejudice to legal obligations and the protection of the rights of C.R. TECHNOLOGY SYSTEMS S.p.A. or people accused wrongly or in bad faith.

The conduct of informers and those intended to slow down the activity of the SB will be communicated to the person in charge of the disciplinary procedure for the assessment of the case.

The reports mentioned must be made available to the Supervisory Body that will activate a process of ascertaining the truth and validity of the reports received.

#### **Information flow to the top management**

The SB will report *exclusively* to the Administrative Body concerning the state of implementation of the Model, to any critical issues, the need for any updates and adjustments to the Model, the outcome of the activity performed and the reporting of ascertained violations.

The SB prepares a report at least annually which illustrates in principle:

- the activity and control carried out during the year;
- the possible discrepancy between the operative procedures and provisions of the Model;
- new fields of commission of the predicate offenses envisaged by the Decree;
- the verification carried out following the reports received on violations of the Model and, in compliance with the confidentiality required by law, the results of the checks regarding the aforementioned reports;
- any interventions to be implemented as a result of changes in the reference regulatory framework, non-conformities found or reported, changes in the corporate activity or in the level of risk detected by the company;
- balance sheet of the expenses incurred compared to the budget.

Without prejudice to the above terms, the Board of Directors has the right to convene the Supervisory Body at any time which, in turn, has the right to request the calling of the aforementioned bodies when, for the needs related to the activities of his office, he deems it appropriate.

#### **Collection and storage of information**

Each piece of information, warning, report, minute contained in the Model will be kept by the SB secretariat in a special archive (computer and/or paper) for the period necessary to complete the activity and for the period required by law.

### **13. PENALTY SYSTEM**

Violations of the Model and the Code of Ethics committed by anyone must be communicated to the Supervisory Body, without prejudice to all the prerogatives and provisions of competence of the holder of disciplinary power. The duty to report violations of the Model rests on all Recipients of the same.

The SB, once have received the notification, must proceed, in respect of confidentiality, to the communication of the outcome of the assessments carried out by the Assembly. Any sanctions will be issued by the bodies of the C.R. TECHNOLOGY SYSTEMS S.p.A. competent by virtue of the powers conferred on them by law.

By way of example and not limited to, the following behaviors are noted among the conducts that may constitute disciplinary offenses:

- failure to comply, with omissions or in competition with others, of the Code of Ethics, of protocols, of the procedures and of the Model;
- the dissemination, amendment, concealment, removal of the documentation necessary for the internal control required by the Model;
- the preparation of untruthful documentation, even with the help of third parties;
- acts aimed at preventing the supervisory activity of corporate bodies and the SB;
- denial of access to the documentation and information necessary for control purposes;
- any other conduct that could constitute a violation of the Model, the Code of Ethics, the protocols, the procedures provided for by the control system, etc.;
- withdrawing from training without a justified reason;
- the omission of actions aimed at spreading the preventive control system.

#### **Disciplinary sanctions and measures**

The Model, in accordance with the provisions of the statute of workers and the national collective bargaining agreement for the category, it constitutes a set of behavioral rules to which the staff must absolutely comply.

Any violation thereof involves the initiation of the related disciplinary procedure and the imposition of the related sanctions. All Recipients are required to comply with the provisions contained in the Model. Any violation of the provisions of the Code of Ethics and the Organization, Management and Control Model will be assessed by the Employer in order to initiate disciplinary proceedings pursuant to the Workers' Statute.

In particular, the disciplinary power is recognized by the Employer as in the art. 2106 of the Civil Code according to which non-compliance with the provisions contained in Articles 2104 and 2105 of the Italian Civil Code, precisely the non-observance of the duty of diligence, obedience and the obligation of loyalty - which also includes violations and/or failure to comply with the principles and provisions of this Organizational Model - can give rise to the worker, to the application of disciplinary sanctions, according to the seriousness of the infringement.

#### **Methods of exercising disciplinary power**

The concrete methods of exercising disciplinary power are established by art. 7 of the Workers' Statute, which makes the adoption of the sanction subject to a specific procedure aimed at ensuring the effectiveness of the



worker's right of defense. The disciplinary code is brought to the attention of workers by posting accessible to all workers. The posting can not take place through with equivalent means, and in the absence of valid posting, the employer cannot sanction the worker, therefore the first procedural guarantee is constituted by the advertising of the disciplinary code, which is aimed at making the worker aware of the possible unlawful conduct and the related sanctions that may be imposed.

The posting in the company premises (art. 7 statute of employees) constitutes the unfailing requirement of legitimacy of the sanction and, pursuing the aim of both declaring which disciplinary code is applicable and ensuring easy accessibility, it is necessary that the aforementioned posting is in place at the time of the fact, which realizes the lack disciplinary, as well as in that of the challenge of the charge and the imposition of the sanction, while the knowledge of the code by the employees is unsuitable for a previous and temporary form of posting or for the delivery of a copy of the code itself.

Sanctions can be:

- verbal reprimand;
- suspension of service;
- written reprimand;
- dismissal with notice;
- fine;
- dismissal without notice.

Further procedural safeguards are the necessary contestation of the charge to the worker. The Employer can not adopt any disciplinary measure against the employee without having previously contested the charge and without having given him the opportunity to be heard in his defense, failing which, the dispute is void.

The contestation of the charge must be timely, the employer must proceed with the dispute promptly, he can not delay it to make the defense difficult for the employee, and it must be immediate in relation with the fact charged to the employee, i.e. immediacy must be assessed with reference to the time of commission or knowledge of the contestation fact.

The contestation must be punctual and specific in order to allow the worker an effective defense, establishing the scope and limits of his "allegedly" illegal behavior, therefore it must contain the data and essential aspects of the fact charged, even if not necessarily the indication of the laws or collective agreements that are assumed to be violated.

It must not be general or brief. The failure to comply with the obligations causes the nullity of the contestation.

It also has to include any indication concerning earlier episodes, where the employer intends to include this in the overall assessment.

The charge must be promptly contested, the immediacy must be assessed with reference to the time of the commission or the knowledge of the fact that it is contested.

This requirement must be understood in good faith and is therefore compatible with the time interval that is necessary for the precise assessment of the worker's conduct.

Following the contestation of the charge in written form, this requirement is considered essential both for the sake of certainty and immutability, and to fix the time for the application of the disciplinary sanction, the worker can, within five days, submit his written or oral justifications.

Explaining his/her reasons, the worker can be assisted by a union representative to which he adheres or give him a mandate. Once the five-day period provided for by art. 7 the employer can adopt the disciplinary sanction.

In conformity with the art. 2106 of the Civil Code the disciplinary sanction must be proportionated to the seriousness of the fact. With reference to the application of the sanction, the measure of the latter can not be determined in abstract, but concretely considering, not only the objective fact put in place by the worker, but also the entire circumstances in which the worker committed the contested conduct.

The employer must prove the has the burden of proving the justificatory conditions of the disciplinary sanctions with reference in principle, also to the profile of proportionality, even when this is not of particular entity, since there is no necessary and immediate correlation between the existence of non-fulfillment by the worker and the disbursement of disciplinary sanctions given the nature and particular function of the latter, which do not find their basis in the general rules of contractual relationships, that is, they are not comparable to the penalties referred to in art. 1382 of the Civil Code, and do not have a compensatory function, but have an afflictive effect on the moral level, they have the function of warning against the fulfillment of further violations.

In conformity of the art. 2106 of the Italian Civil Code, sanctions must be proportionated to the seriousness of the infringement committed. Sanctions that involve definitive changes of the relationship are prohibited in any case; as well as suspension from service and salary for periods longer than 10 days; fines for amounts exceeding 4 hours of basic pay.

The employee to whom a disciplinary sanction has been applied can also resort to the conciliatory procedures provided for by the collective agreements, through the trade union association to which he belongs or give it a mandate, or to the judicial authority, or he can promote, in the following 20 days, the establishment of a conciliation and arbitration board. The constitution takes place through the Provincial Labor Directorate, the execution of the sanction is suspended until the decision of the college. If within 10 days of the invitation the employer does not appoint a representative, the college does not provide, and the disciplinary sanction has no effect. Disciplinary power is recognized to the employer by art. 2106 of the Italian Civil Code according to which non-compliance with the provisions contained in Articles 2104 and 2105 of the Italian Civil Code, precisely the non-observance of the duty of diligence, obedience and the obligation of loyalty, may give rise to the application of disciplinary sanctions against the worker, according to the seriousness of the infringement.

## **Disciplinary measures**

### **Measures in respect of employees**

In the event of violations of the Model by employees, the provisions of article 7 of law no. 300 and subsequent amendments (workers' statute) and the current national collective bargaining agreement for the category. If the conduct constitutes a violation of the duties of the employment relationship, without prejudice to the disciplinary procedure and the related final provision, C.R. TECHNOLOGY SYSTEMS S.p.A. may take decisions that take into account the provisions of art. 2119 and following of the civil code.

### **Measures in respect of managers**

In the event of a violation of the Model by a manager, the holder of the disciplinary power will initiate the procedures within his competence for the purpose of any disputes and the possible application of the sanctions provided for, pursuant to the law and the national collective bargaining agreement for the category, with the possible revocation of the powers attributed to them through formal acts such as proxies, proxies, etc. If a member of the Administrative Body violates the Model, the Supervisory Body must immediately notify the Shareholders' Meeting of this violation. Following the communication, the Shareholders' Meeting, after evaluation, applies in compliance with the law the measure it deems appropriate due to the gravity, the fault and the damage that the Director's behavior has caused to the Company.

If the violation is such as to damage the relationship of trust with the Company, the Shareholders' Meeting may proceed with the formal acts to revoke the office for just cause.

### **Measures in respect of Administrators**

If the Sole Director violates the Model, the Supervisory Body must immediately notify the Shareholders' Meeting of this violation. Following the communication, the Shareholders' Meeting, after evaluation, applies in compliance with the law the measure it deems appropriate due to the gravity, the fault and the damage that the Director's behavior has caused to the Company. If the violation is such as to damage the relationship of trust with the Company, the Shareholders' Meeting may proceed with the formal acts to revoke the office for just cause.

### **Measures in respect of members of the Board of Auditors**

In the event of a violation of the Model by the Board of Auditors, the Administrative Body, when violations are such as to integrate the revocation for just cause, proposes to the Assembly, after consulting the other members of the Board of Statutory Auditors, the adoption of provisions of competence by providing for the additional duties provided for by the law.

### **Measures in respect of third parties**

For what concerns relationships with third parties, in the relative contracts must be included mechanisms or clauses with which the counterparties are informed of the adoption of the Model referred to in Legislative Decree 8 June 2001 n. 231. It must also be specified that failure to comply with the obligations set out in Legislative Decree 8 June 2002, n. 231 will result in the legal termination of the contract pursuant to art. 1456 of the Italian Civil Code, without prejudice to any compensation for damages caused to the Company. Failure to include the aforementioned

contractual clauses or mechanisms must be communicated by the competent company function in which the contract is operative, linked for due reasons, to the Supervisory Body.

## **14. SYSTEM OF COMMUNICATION – INFORMATION – EDUCATION**

### **14.1. Communication and e Information**

C.R. TECHNOLOGY SYSTEMS S.p.A. will proceed to arrange meetings for the communication and dissemination of the Code of Ethics and the organization, management and control Model, adopted for the management and prevention of risks as in the Legislative Decree 8 June 2001 n. 231. In consideration with the importance that knowledge of the subject has for the proper performance of company activities in compliance with the principles of transparency, compliance with the laws and regulations and ethical-social suitable diffusion, CR TECHNOLOGY SYSTEMS S.p.A. will take care of the activation of a computer folder accessible to all employees, in which to merge the following documents and its subsequent amendments and additions:

- ✓ the Code of Ethics;
- ✓ the Legislative Decree 8 June 2001 n. 231;
- ✓ the organization, management and control Model, general part and special part.

For customers, suppliers and third parties is generally ensured by C.R. TECHNOLOGY SYSTEMS S.p.A. an informative about the adoption of the Model and the Code of Ethics, providing also the publication in the website:

- ✓ the GP Model;
- ✓ the Code of Ethics.

With reference to relations with suppliers and with third parties in general who have commercial relations with C.R. TECHNOLOGY SYSTEMS S.p.A., they will be notified and informed about the adoption of the Model and the Code of Ethics, also specifying that the violation of the provisions of Legislative Decree 8 June 2001 n. 231 and of the Code of Ethics of C.R. TECHNOLOGY SYSTEMS S.p.A. may constitute grounds for legal termination of the contractual relationship pursuant to Article 1456 of the Italian Civil Code The dissemination of the Model and the Code of Ethics is mandatory: the specific communication, information and educational activities administered both to staff (employees and workers), as well as to management and top management must be traced.

### **14.2. Education**

Concerning the education, C.R. TECHNOLOGY SYSTEMS S.p.A., in addition to planning general education aimed at communicating, informing and training the Recipients on the provisions of the Decree, the reasons of opportunity and the legal ones that inspired the adoption of the Model, will also plan an adequate specific training program addressed to the personnel of the areas at risk appropriately administered according to the workplace, the levels and the tasks performed.

### **14.3 Formative plan**

#### **Principles**

The training plan will be articulated considering the contents and methods of delivery, the qualification of the Recipients, the level of risk of the area in which they operate, the powers and / or delegations conferred on them. The training and the related contents will be articulated according to distinct modules based on the level and organizational role of the Recipients, taking into account:

- responsibilities and roles (with special attention to those who are in charge of sensitive activities);
- new employees and new roles: with special attention to new employees for who must be provided with specific formative modules;
- employees who will be in charge of new assignments (with special attention to those who are in charge of sensitive activities).

#### **Content of formative sessions**

The education will provide the following contents:

- an institutional part common to all recipients and having as its object the reference legislation, the Model and its operation;
- a special part in relation to specific operational areas, which, having reference to the mapping of sensitive activities, is aimed at spreading knowledge of the crimes, the configurable cases and the specific safeguards of the areas of competence of the Recipients.

The training is **mandatory** and must be also tracked with final certificate of attendance of the courses and related learning. The following different methods can be used for the administration of the training:

- classroom sessions with dedicated meetings or introduction, in the standard training sessions already adopted, of specific training modules;
- e-learning: through a module relative to the institutional part for all the employees and with a final assessment test.

Formative contents must be adequately updated in relation to the evolution of legislation and to amendments of the Model.

#### **Control and assessment on the actuation of the formative plan**

C.R. TECHNOLOGY SYSTEMS S.p.A. is in charge of gathering the evidences of effective formative planning, participation to formative programs and to custody of the documentation in the appropriate archives and/or files of the personnel interested. The Supervisory Body will be able to carry out periodic controls on degree of knowledge by employees of the Decree and the Model.

### **15. ABSTRACT APPLICABILITY CRITERIA OF CRIMES CONDUCTED TO THE CHARACTERISTIC ACTIVITY OF C.R. TECHNOLOGY SYSTEMS S.p.A.**

The Administrative Body will also proceed to evaluate the sensitivity to the cases referred to in the Decree of the specific / characteristic activity of C.R. TECHNOLOGY SYSTEMS S.p.A., bearing in mind, by way of example and not limited to, the following criteria:

- subjective conditions of imputability;
- objective conditions of imputability;
- exclusion criteria;
- traceability of the conduct or not to the activity of C.R. TECHNOLOGY SYSTEMS S.p.A.;
- interest or advantage for C.R. TECHNOLOGY SYSTEMS S.p.A.;
- repetitiveness of the unlawful conduct within the company activity, as well as consequences and damages suffered by C.R. TECHNOLOGY SYSTEMS S.p.A.;
- internal processes/flows for which unlawful conduct is applicable;
- prosecution of the offense for willful misconduct or negligence;
- reasonable probability of the unlawful conduct at risk within company processes / flows.

Through the use of these criteria and any others that in *continuum* will be taken into consideration, C.R. TECHNOLOGY SYSTEMS S.p.A. and its management will be able to give priority to intervention and / or initiate adequate action plans for the corporate activities that are most sensitive to 231 risks and those that may be in the future.

**C.R. TECHNOLOGY SYSTEMS S.p.A.**

For the Administrative Body

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## ANNEX – 1

Below are the cases in point for the applicability of the liability referred to in Decree 231:

- ✓ **Crimes against the public administration (Article 24)** – whose predicate crimes are: embezzlement to the detriment of the State (Article 316 bis of the Criminal Code), undue receipt of funds to the detriment of the State (Article 316 ter of the Criminal Code), fraud against the State or another public body or on the pretext of having someone exempt from military service (Article 640, paragraph 2, No. 1, Criminal Code), fraud in public supplies (Article 356 of the Criminal Code), Aggravated fraud for the achievement of public funds (Article 640-bis Criminal Code), computer fraud referred to in art. 2 of Law no. 898/1986 (art. 640-ter criminal code).
- ✓ **IT crimes and unlawful treatment of data (art. 24-bis)** – whose predicate crimes are: falsity in public or private computer document (art. 491 bis of the Italian Penal Code), abusive access to an computer or telematic system (art. 615 ter of the Italian Penal Code), abusive detention or dissemination of access codes to computer or telematic systems (art. 615 quater of the Italian Penal Code), disseminating of computer equipment, devices or programs direct to damage or interrupt an computer or telematic system (art. 615 quinquies of the Italian Penal Code), unlawful interception, impediment or interruption of computer or telematic communications (art. 617 quater of the Italian Penal Code), installation of equipment suitable to intercept, impede or interrupt computer or telematic communication (art. 617 quinquies of the Italian Penal Code), damage to information, data and computer programs (Article 635 bis of the Penal Code), damage to information, data and computer programs used by the State or other public body or in any case of public utility (Article 635 ter of the Penal Code), damage to computer or telematic systems (Article 635 quater of the Penal Code), damage to computer or telematic systems of public utility (Article 635 quinquies of the Penal Code), computer fraud by electronic signature certification services (art. 640 quinquies of the Penal Code), unlawful treatment of data (artt. 167, 167 bis and 167 ter Legislative Decree 30 June 2003 n. 196 – introduced by the Legislative Decree 101/2018), falsity in declarations and notifications to the Guarantor (art. 168 Legislative Decree 30 June 2003 n. 196), safety measures (art. 169 D.lgs. 30 giugno 2003 n. 196 - abrogato), inosservanza di provvedimenti del Garante (art. 170 Legislative Decree 30 June 2003 n. 196), other cases (art. 171 Legislative Decree 30 June 2003 n. 196).
- ✓ **Organized crime offenses (art. 24-ter)** – whose predicate crimes are: criminal association (Article 416 of the Italian Penal Code, with the exception of the sixth paragraph), criminal association aimed at reducing or maintaining slavery, trafficking in persons, buying and selling slaves and crimes concerning violations of the provisions on illegal immigration pursuant to art. 12 Legislative Decree 286/1998 (Article 416, sixth paragraph, Penal Code), Mafia-type association (Article 416-bis Penal Code), political-mafia electoral



exchange (Article 416-ter Penal Code), kidnapping for the purpose of extortion (Article 630 of the Criminal Code), association aimed at illicit trafficking in narcotic or psychotropic substances (Article 74 of Presidential Decree 9 October 1990, no. 309), illegal manufacture, introduction into the State, sale, transfer, possession and carrying in a public place or place open to the public of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as more common firearms (\*) (art. 407, co. 2, lett. a), number 5), cpp). (\*)

Excluding those called "room target", or gas-emitting weapons, as well as compressed air or compressed gas weapons, both long and short, whose projectiles deliver kinetic energy greater than 7.5 joules, and rocket launchers, except in the case of weapons intended for fishing or weapons and tools for which the "Central Advisory Commission for Arms Control" excludes, in relation to their respective characteristics, the aptitude to cause offense to the person.

- ✓ **Embezzlement, corruption and abuse of office, extortion and undue inducement to give or promise benefits (Article 25)** – Corruption for an office deed (art. 318 of the Italian Penal Code - art. 321 of the Italian Penal Code), incitement to corruption (art. 322, of the Italian Penal Code), malfeasance (art. 317 of the Italian Penal Code), corruption for a deed contrary to office duties (art. 319 of the Italian Penal Code - art. 319-bis - art. 321 of the Italian Penal Code), corruption in judicial deed (art. 319-ter, 2° comma, art. 321 of the Italian Penal Code), Undue inducement to give or promise benefits (Article 319 quater of the Penal Code), Bribery of a person in charge of a public service (Article 320 of the Penal Code), Embezzlement, extortion, corruption and incitement to bribery of members of the bodies of the European Communities and officials of the European Communities and foreign states (Article 322-bis of the Penal Code), Trafficking of illicit influences (Article 346 bis of the Penal Code). When the fact offends the financial interests of the European Union: Embezzlement (Article 314, paragraph 1, Penal Code), Embezzled by profit from the error of others (Article 316 of the Penal Code), Abuse of office (Article 323 of the Penal Code).
- ✓ **Forgery of coins, public credit cards, revenue stamps and identification instruments or signs (art. 25-bis)** – whose predicate crimes are: counterfeiting of money, spending and introduction into the State, after agreement, of counterfeit money (Article 453 of the Penal Code), alteration of money (Article 454 of the Penal Code), spending and introduction into the State, without agreement, of counterfeit money (Article 455 of the Penal Code), spending of counterfeit money received in good faith (Article 457 of the Italian Penal Code), forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of counterfeit revenue stamps (Article 459 of the Italian Penal Code), counterfeiting of watermarked paper in use for the manufacture of public credit cards or revenue stamps (Article 460 of the Penal Code), manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Penal Code), use of counterfeit or altered revenue stamps (Article 464 of the Penal Code), counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and



designs (Article 473 of the Penal Code), introduction into the State and trade of products with n for fakes (art. 474 of the Penal Code).

- ✓ **Crimes against industry and trade (art. 25-bis I)** – whose predicate crimes are: disturbed freedom of industry or trade (Article 513 of the Criminal Code), fraud in the exercise of trade (Article 515 of the Penal Code), sale of non-genuine food substances as genuine (Article 516 of the Penal Code), sale of industrial products with misleading signs (Article 517 of the Penal Code), manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Penal Code), counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the Penal Code), unlawful competition with threat or violence "(art. 513-bis of the Italian Penal Code), fraud against national industries (art. 514).
- ✓ **Corporate crimes (art. 25-ter)** – whose predicate crimes are: false corporate communications (art. 2621 of the Italian Civil Code), minor facts (Article 2621 bis of the Italian Civil Code), false corporate communications to the detriment of shareholders or creditors (Article 2622 of the Italian Civil Code), contravention and crime of forgery in prospectus (Article 2623 of the Italian Criminal Code), contravention and crime of false reporting o in communications from auditing companies (Article 2624 1st and 2nd paragraph of the Italian Civil Code), prevented control (Article 2625 of the Italian Civil Code), undue return of contributions (Article 2626 of the Italian Civil Code), illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code), unlawful operations on shares or shares of the company or its own or of the parent company (Article 2628 of the Italian Civil Code), operations to the detriment of creditors (Article 2629 of the Italian Civil Code), failure to communicate conflicts of interest (Article 2629 bis of the Italian Civil Code), formation fictitious share capital (Article 2632 of the Italian Civil Code), undue distribution of corporate assets by liquidators (Article 2633 of the Italian Civil Code), corruption among private individuals (Article 2635 of the Italian Civil Code), instigation of corruption among individuals (Article 2635 bis of the Italian Civil Code) , unlawful influence on the assembly (art. 2636 of the civil code), stock manipulation (art. 2637 of the Civil Code), obstacle to the exercise of the functions of the public supervisory authorities (Article 2638 of the Civil Code).
- ✓ **Crimes with the purpose of terrorism and subversion of the democratic order (art. 25-quater)** – whose predicate crimes are those pursuant in the Penal Code and in the special laws and crimes that violate what pursuant in the article 2 of the international Convention for the crackdown on terrorist financing ended in New York the 9.12.1999.
- ✓ **Female genital mutilation practices (art.25-quater.1)** – whose predicate crime is: female genital mutilation practices (art. 583 bis of the Italian Penal Code).
- ✓ **Crimes against individual personality (art. 25 - quinquies)** – whose predicate crimes are: reduction to slavery (Article 600 of the Penal Code), child prostitution (Article 600-bis of the Penal Code), child

- pornography (Article 600-ter, first and second paragraphs, of the Penal Code), possession of pornographic material (Article 600-quater, Criminal Code), tourism initiatives aimed at the exploitation of child prostitution (art.600 - quinquies, criminal code), slave trafficking (art. 601 criminal code), alienation and purchase of slaves (art. 602 criminal code), illicit intermediation and exploitation of labor (Article 603 of the Penal Code).
- ✓ **Market abuse (art. 25-sexies)** – whose predicate crimes are: abuse of inside information (art.184 T.U.F.), market manipulation (art.185 T.U.F.) provided for by part V, title I-bis, chapter II, of the consolidated act as per legislative decree 24 February 1998, n. 58.
  - ✓ **Manslaughter or serious or very serious culpable injury, committed in violation of the rules on the protection of health and safety at work (art. 25-septies)** – whose predicate offenses are: manslaughter (Article 589 of the Penal Code) and serious or very serious negligent injuries (Article 590 of the Penal Code), committed in violation of accident prevention regulations and the protection of hygiene and health at work (Law 123/2007).
  - ✓ **Crimes of using payment instruments other than cash (art. 25-octies.1)** – The underlying crimes of which are: undue use and forgery of credit and payment cards (Article 493-ter, criminal code), possession and dissemination of equipment, devices, computer programs aimed at committing crimes relating to payment instruments other than cash (Article 493-quater, Criminal Code), computer fraud (Article 640-ter, Criminal Code).
  - ✓ **Crimes in the matter of violation of copyright (art. 25-novies)** – whose predicate offenses are: making available to the public, in a system of telematic networks, through connections of any kind, of a protected intellectual work, or part of it (Article 171, Law 633/1941 paragraph 1 letter a) bis) , crimes referred to in the previous point committed on the works of others not intended for publication if their honor or reputation is offended (Article 171, Law 633/1941 paragraph 3), illegal duplication, for profit, of computer programs , import, distribution, sale or possession for commercial or business purposes or leasing of programs contained in media not marked by the SIAE; provision of means to remove or circumvent the protective devices of computer programs (Article 171-bis of Law 633/1941 paragraph 1), reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the content of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Article 171-bis of Law 633/1941 paragraph 2), illegal duplication, reproduction, transmission or dissemination in public by any procedure, in whole or in part, of works by ingenuity intended for the television, cinema, sale or rental of discs, tapes or similar supports or any other support containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or musical dramatic, multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or illegal import of more than fifty copies or specimens of works protected by copyright and related rights; introduction into a system of telematic networks, through connections of

any kind, of an intellectual work protected by copyright, or part of it (art. 171-ter l. 633/1941), failure to notify the SIAE of the identification data of the supports not subject to marking or false declaration (art. 171-septies l. 633/1941), fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment suitable for the decoding of audiovisual transmissions with conditional access carried out over the air, via satellite, via cable, in both analogue and digital form (art. 171-octies l. 633/1941).

- ✓ **Inducement not to make statements or to make false statements to the judicial authority (art. 25 *decies*)** – whose predicate crime is: induction not to make statements or to make false statements to the judicial authority (Article 377-bis of the Italian Penal Code).
- ✓ **Transnational offenses (art. 10, L. 16 Marzo 2006 n.146)** - whose predicate offenses are: criminal association (article 416 of the criminal code), mafia-type association (article 416 bis of the criminal code), criminal association aimed at smuggling foreign manufactured tobacco (article 291 quater of Presidential Decree 43/1973), association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree 309/1990), Crime concerning the smuggling of migrants (Article 12 of Legislative Decree 286/1998), Induction to make declarations or to make false declarations to judicial authority (article 377 bis of the Penal Code), personal aiding and abetting (article 378 of the Penal Code).
- ✓ **Environment crimes (art. 7, Legislative Decree 7 July 2011, n. 121)** – whose predicate offenses are: environment pollution (Art. 452-Bis of the Penal Code), natural disaster (art. 452-Quater of the Penal Code), Negligent crimes against the environment (art. 452-*Quinquies* of the Penal Code), Traffic and abandonment of highly radioactive material (Article 452-sexies of the Penal Code), Aggravating circumstances (Article 452-Octies of the Penal Code), Killing, destruction, capture, taking, possession of specimens of protected wild animal or plant species (Article 727-Bis of the Penal Code), damage to habitat (Article 733-bis of the Penal Code), industrial waste water opening or discharge (Legislative Decree no. 152/2006, art. 137), the management of unauthorized waste and illicit trafficking of waste (Legislative Decree no. 152/2006, art. 256 and articles 259 and 260), pollution of the subsoil, of superficial waters or of subsoil waters exceeding the risk threshold concentrations (Legislative Decree. n. 152/2006, art. 258), violation of the obligations of communication, keeping of mandatory registers and forms (Legislative Decree No. 152/2006, Article 257), sanctions (Legislative Decree No. 152/2006, Article 279), the production of consumption, import, export, possession and marketing of ozone depleting substances (law no. 549/1993, art. 3), the discharge of polluting substances caused by boats (Legislative Decree no. 202/2007 - implementation of Directive 2005/35 / EC relating to pollution caused by ships and consequent sanctions), rati law no. 159/1992.
- ✓ **Employ of illegally stay third-countries citizens (art. 25 *duodecies*)** – whose presumed conduct is provided for by art. 22 - paragraphs 3, 3 bis, 3 ter, 5 and 12 bis of Legislative Decree 52 July 1998 n. 286 - consolidated text of the provisions concerning immigration regulations and rules on the condition of the foreigner.

- ✓ **Racism and xenophobia (art. 25-terdecies)** - article 3, comma 3 bis, of the law 13 October 1975, n. 654 - Ratification and execution of the International Convention on the Elimination of All Forms of Racial Discrimination, opened for signature in New York on March 7, 1966.
- ✓ **Fraud in sports competitions - Abusive exercise - Gaming - Betting - Gambling - Prohibited devices (art. 25-quaterdecies)** – introduced by the Law 3 May 2019, n. 39, published on the Official Journal in date 16/05/2019, in force from 17/05/2019 – the legislative provision establishes that in relation to the commission of the offenses referred to in articles 1 and 4 of law no. 401, the following pecuniary sanctions are applied to the entity: a) for crimes, the pecuniary sanction up to five hundred quotas; b) for offenses, a fine of up to two hundred and sixty quotas. In cases of conviction for one of the crimes indicated in paragraph 1, letter a) of this article, the disqualification sanctions provided for in article 9, paragraph 2, for a duration of not less than one year are applied.
- ✓ **Tax crimes (art. 25-quinquiesdecies) - 1.** In relation with the commission of crimes pursuant by the Legislative Decree 10 March 2000, n. 74, the following pecuniary sanctions are applied to the entity: a) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions provided for by article 2, paragraph 1, the pecuniary sanction up to five hundred quotas; b) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions, provided for by article 2, paragraph 2-bis, a fine of up to four hundred quotas; c) for the crime of fraudulent declaration through other artifices, provided for by article 3, the pecuniary sanction up to five hundred shares; d) for the crime of issuing invoices or other documents for non-existent transactions, provided for in article 8, paragraph 1, a fine of up to five hundred quotas; e) for the crime of issuing invoices or other documents for non-existent transactions, provided for by article 8, paragraph 2-bis, a fine of up to four hundred quotas; f) for the crime of concealing or destroying accounting documents, provided for in article 10, a fine of up to four hundred quotas; g) for the crime of fraudulent subtraction from the payment of taxes, provided for in article 11, a fine of up to four hundred quotas.  
1-bis. In relation to the commission of the crimes provided for by Legislative Decree 10 March 2000, n. 74, if committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros, the following fines are applied to the entity:
  - a) for the crime of unfaithful declaration provided for in Article 4, a fine of up to three hundred quotas;
  - b) for the crime of omitted declaration provided for in Article 5, a fine of up to four hundred shares;
  - c) for the crime of undue compensation provided for in Article 10-quater, a fine of up to four hundred quotas.
- 2. If, following the commission of the crimes indicated in paragraphs 1 and 1 - bis, the entity has achieved a significant profit, the pecuniary sanction is increased by one third.

3. In the cases provided for by paragraphs 1, 1 - bis and 2, the disqualification sanctions referred to in article 9, paragraph 2, letters c), d) and e) are applied.

**Contraband – (art. 25-sexiesdecies) -** 1. In relation with commission of crimes pursuant by the Decree of the President of the Republic 23 January 1973, n. 43, a sanction of up to two hundred quotas is applied to the entity. 2. When the border rights due exceed one hundred thousand euros, a fine of up to four hundred quotas is applied to the entity. 3. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions provided for in Article 9, paragraph 2, letters c), d) and e) are applied to the entity.

## ANNEX – 2

### REPORTING MODULE TO THE SUPERVISORY BODY OF C.R. TECHNOLOGY SYSTEMS S.p.A.

*This module can be used by anyone who wants to communicate or report to the Supervisory Body of C.R. TECHNOLOGY SYSTEMS S.p.A. the commission or attempt to commit one of the behaviors in violation of the principles of the Code of Ethics, of the organization, management and control model of the General Part and of the Special Part of C.R. TECHNOLOGY SYSTEMS S.p.A., to the procedures, instructions, forms or system of delegations of C.R. TECHNOLOGY SYSTEMS S.p.A., to communicate the commission or attempts to commit one of the predicate offenses referred to in Legislative Decree 8 June 2001 n. 231, as well as in the cases of Whistleblowing pursuant to Law no. 179.*

#### Data of the author of the behavior that is the subject of the report

Name \_\_\_\_\_

Surname \_\_\_\_\_

Organizational Unit of belonging \_\_\_\_\_

Phone number \_\_\_\_\_ (if known)

E-mail \_\_\_\_\_ (if known)

#### Detailed description of the behavior that generated the report with indication of the event, the place and time it happened and anything else that may be useful to better describe it.

#### Data of the reporter

Badge number \_\_\_\_\_

Organizational Unit of belonging \_\_\_\_\_

Phone number \_\_\_\_\_

E\_mail \_\_\_\_\_

**Information pursuant to art. 13 EU Reg. 679/2016** - Pursuant to and for the purposes of (i) EU Regulation 679/2016 "concerning the protection of individuals with regard to the processing of personal data" (the "RGPD") and (ii) D.lgs. 196/2003, "Data Protection Code", as amended (iii) by Legislative Decree 101/2018 containing provisions for the adaptation of national legislation to the RGPD, C.R. TECHNOLOGY SYSTEMS S.p.A., as the owner of the processing of personal data pursuant to art. 4 par. 1 n. 7 of the RGPD, informs you that your personal data acquired through this report will be processed exclusively for the purposes related to compliance with the obligations deriving from the Legislative Decree. 231 of 2001, as well as usable, and subsequently stored, both in paper and electronic form. In any case, the reporting party remains personally responsible for any defamatory content of the communications transmitted; the Supervisory Body reserves the right not to take into consideration the reports produced in evident "bad faith". Please note that the data you provide must be relevant to the purposes of the report, so that the Supervisory Body of C.R. TECHNOLOGY SYSTEMS S.p.A. will be free not to follow up on reports concerning conduct or subjects unrelated to the obligations deriving from the Legislative Decree 231 of 2001. Except for the fulfillment of obligations deriving from the law, the personal data you provide will have no scope for communication and dissemination. The data controller also informs you that, as an interested party, you may at any time exercise the rights expressly recognized in articles 15-22 of EU Reg. 679/2016, and in particular the right to access your personal data, to request them the rectification, updating or cancellation, if incomplete, erroneous or collected in violation of the law, the limitation or portability, as well as to oppose their treatment for legitimate reasons, by addressing your requests directly to CR TECHNOLOGY SYSTEMS S.p.A. through **e-mail [odvcrtechnologysystems@gmail.com](mailto:odvcrtechnologysystems@gmail.com)**, or **ordinary mail in a sealed envelope to the address via Rossaro n. 9 Treviglio, 24047 Bergamo (Italy)**.

By signing this document, I authorize the processing of data pursuant to EU Reg. 679/2016.

Date \_\_\_\_\_

Signature \_\_\_\_\_