



LEAFSPACE

Organization, Management and Control Model pursuant to Legislative Decree 231/2001

GENERAL SECTION

REV.	DATA	APPROVED	NOTE
01	21/04/2021	Board of Directors	
02	04/08/2023	Board of Directors	
03	24/01/2024	Board of Directors	<i>Policy Whistleblowing</i>



Organization, Management and Control Model
pursuant to Legislative Decree 231/2001
- General section -

Rev. 03

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DEFINITIONS

For the purposes of the Organization, Management and Control Model, unless otherwise specified, the terms listed below have the meaning given to each of them below:

- **Code of Ethics:** a document containing the ethical principles that inspire the Company in the performance of its activities.
- **Legislative Decree:** Legislative Decree No. 231 of 8 June 2001, entitled '*Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000*', published in the Official Gazette No. 140 of 19 June 2001, as well as subsequent amendments and additions, including Law No. 146/2006, which refers to its application in Article 10.
- **Addressees:** persons to whom this Organizational Model is addressed and who are required to comply with it.
- **Entity (or Company):** a legal person or association even without legal personality. In this Organizational Model: Leaf Space S.p.A. (hereinafter also '**Leaf Space**' or '**Company**').
- **Organizational Model:** **Organizational** and Management Model adopted by Leaf Space, as provided for in Articles 6 and 7 of the Legislative Decree, as an organic complex of principles, rules, provisions, organizational schemes and related tasks and responsibilities, aimed at preventing the offences referred to in the same Legislative Decree.
- **Supervisory Board (SB):** a body provided for in Article 6 of the Legislative Decree, with the task of supervising the operation of and compliance with the Organizational Model, as well as ensuring that it is updated.
- **Principles of Conduct:** general principles of conduct to be followed by the Addressees in carrying out the activities envisaged by the Organizational Model.
- **Risk Processes:** company activities or phases thereof whose performance could give rise to unlawful conduct (offences or administrative offences) as referred to in the Legislative Decree.
- **Annex (PT):** specific procedure for the prevention of crimes and administrative offences and for the identification of persons involved in the risk phases of business processes.
- **Offences:** offences or administrative offences which, if committed, may lead to administrative liability for Leaf Space.
- **Report:** communication concerning the reasonable and legitimate suspicion or awareness of Violations.
- **Disciplinary System:** set of sanctions against Addressees which commit Violations.

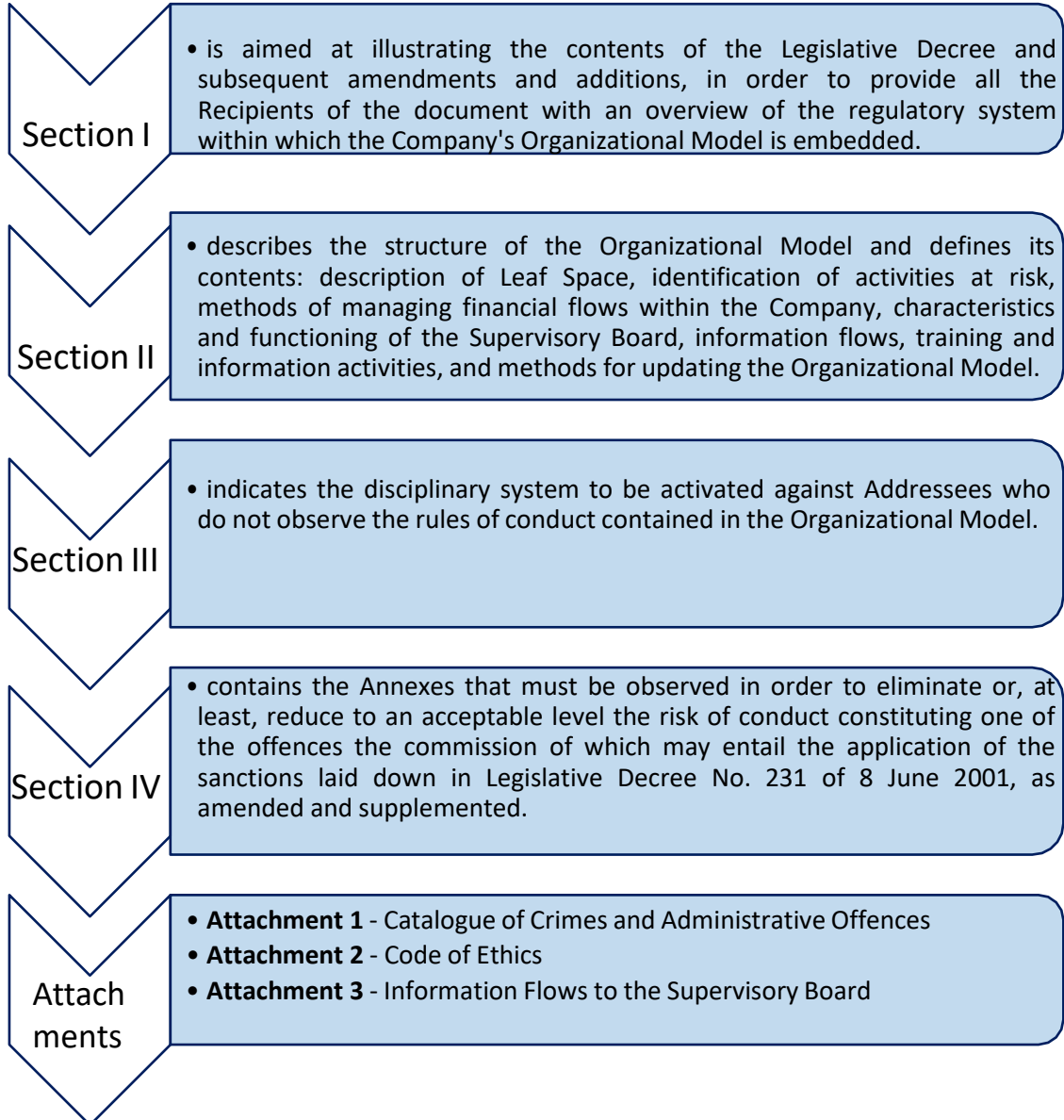
- **Third Parties:** Consultants, Suppliers or other parties having negotiating relations with Leaf Space.
- **Top Management (so-called Senior Management):** Chairman of the Board of Directors, other members of the Board of Directors.
- **Violation:** all behaviors, acts and omissions consisting of illegal conduct relevant under the Legislative Decree or not compliant with the Organizational Model.

Terms defined in the singular shall also be understood in the plural where the context so requires and vice versa. The definitions in this document also apply when used in the Annexes.

DOCUMENT STRUCTURE

The purpose of this document is to illustrate the constituent elements of Leaf Space's **Organizational Model**.

It consists of four sections, the contents of which are summarized below:



SECTION I

1. LEGISLATIVE DECREE NO. 231/2001

Legislative Decree No. 231 of 8 June 2001 introduced into the Italian legal system a sort of administrative liability of **entities**.

The enactment of the **Legislative Decree** is **part** of a national legislative context of implementation of international obligations.

The original text, which referred to a series of offences committed against the Public Administration, was supplemented by subsequent legislative measures that broadened the list of offences whose commission may entail the Entity's administrative liability. Moreover, Law 146/06 provides for the liability of the **Entity in the** event of the commission of certain offences (so-called Transnational Crimes).

The **liability of the Entity** - similar to criminal liability - arises as a result of the commission, by a person linked by a functional relationship with the **Entity** itself, of one of the **offences** specifically provided for in the **Legislative Decree**.

The Entity's liability may exist if the **Offences** are committed **in its interest or to its advantage**, while it is not liable if the perpetrator has acted exclusively in its interest or in the interest of third parties.

The functional relationship linking the **offender** to the legal person may be one of representation, subordination or collaboration, within the limits provided for by the **Legislative Decree**.

Where the perpetrator of the **Offence** is a natural person who holds functions of representation, administration, management or control of the **Entity** or of one of its organizational units with financial and functional autonomy, as well as a person who exercises, also de facto, the management and control of the Entity, a presumption of liability is established against the latter. This is in view of the fact that the natural person expresses, represents and implements the management policy of the **Entity**.

There is no presumption of liability on the part of the **Entity** if the perpetrator of the **offence** is a person subject to the direction or supervision of one of the persons referred to in the preceding sentence, so that, in such a case, the act of the person subject to the direction or supervision of one of the persons referred to in the preceding sentence shall entail the liability of the **Entity** only if it is established that its commission was made possible by the failure to comply with the obligations of direction and supervision.

The (administrative) liability of the **Entity** is additional to the (criminal) liability of the natural person and not a substitute for it. From the substantial autonomy of this liability derives the circumstance that the **Entity** is called to answer for the offence even when the perpetrator has not been identified or cannot be charged, or when the offence is extinguished for reasons other than amnesty. The criminal liability of the natural person remains governed by ordinary criminal law.

The legislature has provided for a **system of sanctions** characterized by the application to the legal person of a sanction, as a rule a fine.

In addition to the pecuniary sanction, disqualification sanctions may also be applied in certain cases, such as disqualification from exercising the activity, suspension or revocation of authorizations, licences or concessions functional to the commission of the offence, prohibition from contracting with the Public Administration, and exclusion from facilitations

and financing, contributions or subsidies, the possible revocation of those already granted, the prohibition to advertise goods or services.

In addition to the above sanctions - pecuniary and prohibitory - there is the confiscation (always ordered with the conviction) of the price or profit of the offence (also 'for equivalent') and, in certain cases, the publication of the conviction.

The legislator has also provided that such prohibitory measures - where there are serious indications of the **Entity's** liability and there are well-founded and specific elements suggesting that there is a concrete danger that offences of the same nature may be committed - may also be applied, at the request of the Public Prosecutor, as a precautionary measure, already at the investigation stage.

In the event of the occurrence of specific conditions, the Judge, when applying a disqualification penalty that would lead to the interruption of the Entity's activity, has the power to appoint a commissioner to supervise the continuation of the activity itself, for a period corresponding to the duration of the disqualification penalty that would have been applied.

Foreign companies operating in Italy are also subject to the regulations of the **Legislative Decree**, regardless of whether or not there are rules regulating the same subject matter in their country.

2. OFFENCES GIVING RISE TO THE ADMINISTRATIVE LIABILITY OF THE ENTITY

The offences from which administrative liability for the entity may arise (so-called 'predicate offences') are expressly indicated in the **Legislative Decree** and in certain regulatory provisions that have broadened their scope:

- **undue receipt of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public procurement** (Article 24 of Legislative Decree No. 231/2001);
- **Computer crimes and unlawful data processing** (Article 24-bis of Legislative Decree 231/2001);
- **organized crime offences** (Article 24-ter of Legislative Decree 231/2001);
- **embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office** (Article 25 of Legislative Decree 231/2001);
- **forgery of money, public credit cards, revenue stamps and identification instruments or signs** (Article 25-bis of Legislative Decree 231/2001);
- **offences against industry and trade** (Article 25-bis.1 Legislative Decree 231/2001);
- **corporate offences** (Article 25-ter of Legislative Decree 231/2001);
- **offences for the purpose of terrorism or subversion of the democratic order** (Article 25-*quater* of Legislative Decree 231/2001);
- **female genital mutilation practices** (Article 25-*quater*.1 Legislative Decree 231/2001);
- **offences against the individual** (Article 25-*quinquies* of Legislative Decree 231/2001);

- market abuse (Article 25-sexies of Legislative Decree 231/2001);
- culpable homicide and grievous or very grievous bodily harm committed in breach of the rules on accident prevention and the protection of hygiene and health at work (Article 25-septies of Legislative Decree No. 231/2001);
- Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin as well as self-laundering (Article 25-octies of Legislative Decree No. 231/2001);
- offences relating to non-cash payment instruments (Article 25-octies.1 Legislative Decree 231/2001);
- copyright infringement offences (Article 25-novies of Legislative Decree 231/2001);
- inducement not to make statements or to make false statements to the judicial authorities (Article 25-decies of Legislative Decree 231/2001);
- environmental offences (Article 25-undecies of Legislative Decree 231/2001);
- employment of third-country nationals whose stay is irregular (Article 25-duodecies of Legislative Decree No. 231/2001);
- racism and xenophobia (Article 25-terdecies of Legislative Decree 231/2001);
- fraud in sporting competitions, unlawful gaming or betting and games gambling exercised by means of prohibited devices (Article 25-quaterdecies of Legislative Decree No. 231/2001);
- tax offences (Article 25-quinquesdecies of Legislative Decree 231/2001);
- smuggling (Article 25-sexiesdecies of Legislative Decree No. 231/2001);
- offences against cultural heritage (Article 25-septiesdecies of Legislative Decree 231/2001);
- laundering of cultural goods and devastation and looting of cultural and landscape assets (Article 25-duodicies of Legislative Decree No. 231/2001).

Moreover, Law No. 146/2006, while not further amending the body of Legislative Decree No. 231/2001, extended the liability of entities also to cases of commission of so-called *transnational crimes*.

A description of the individual conduct relevant to criminal law is set out in **Attachment 1- Catalogue of Offences and Administrative Infringements**.

3. ORGANISATION, MANAGEMENT AND CONTROL MODELS

The Legislative Decree provides for a **specific form of exemption from liability for the Entity** if:

- a) the management body has adopted and effectively implemented *organization, management and control models*' suitable for preventing the **Offences**;
- b) the task of supervising the functioning of and compliance with the models as well as ensuring that they are updated has been entrusted to a body of the entity endowed with autonomous powers of initiative and control;
- c) the persons who committed the offence acted by fraudulently circumventing the aforementioned organization, management and control models;
- d) there was no or insufficient supervision by the body referred to in point (b) above.

The **Organizational Model** is the set of rules, set out in the Annexes, both of a behavioural nature ("*Principles of Conduct*") and of control, the observance of which - in the performance

of activities within **the Risk Processes** - makes it possible to prevent unlawful, improper or irregular conduct.

Failure by the **Recipients to** comply with the Principles of Conduct and the operating procedures set out in the Annexes, in the Code of Ethics or in the Policy Whistleblowing is punishable. To this end, the Organizational Model also includes a disciplinary system, provided for and illustrated in this document.

4. THE CONFINDUSTRIA GUIDELINES

In preparing this document, Leaf Space was inspired by the Confindustria Guidelines.

It is understood that the decision not to adapt the Organizational Model to some of the indications of the Confindustria Guidelines does not invalidate its validity. The Organizational, Management and Control Models, in fact, having to be drawn up with reference to the concrete reality of Leaf Space, may well deviate from the Confindustria Guidelines which, by their very nature, are of a general nature.

SECTION II

5. DESCRIPTION OF LEAF SPACE

5.1. HISTORY AND ACTIVITIES OF LEAF SPACE

Leaf Space is a company operating in the field of research, development and innovation in engineering. In particular, it carries out experimentation in the aeronautical and space fields, with the aim of producing and marketing innovative products and services with high technological value.

5.2. CODE OF ETHICS

On 21 April 2021, the Code of Ethics was approved (**Attachment 2**), updated on 04/08/2023, which defines the values by which the Company is inspired in the performance of its activities.

The Code of Ethics contains the ethical principles and rules of behaviour that Top Management, Employees, Consultants, Collaborators, Suppliers and all those working in the name of or on behalf of **Leaf Space** are required to respect and/or share.

The provisions of the **Organizational Model** are inspired by the ethical principles and rules of conduct contained in the Code of Ethics and are integrated and compatible with it.

5.3. PURPOSE AND STRUCTURE OF THE ORGANISATIONAL MODEL

The adoption of an **Organizational Model** in line with the provisions of the **Legislative Decree** and in particular of Articles 6 and 7, together with the issuance of the Code of Ethics, was undertaken in the conviction that such an initiative may also constitute a valid tool to raise awareness among the Addressees, so that they, in the performance of their activities, adopt correct and straightforward conduct, such as to prevent the risk of the commission of the predicate offences.

More specifically, the Model has the following aims:

- a) set up a **structured and organic system of prevention and control**, aimed at reducing the risk of commission of offences related to the company's activities and preventing/counteracting any unlawful conduct;
- b) to determine, in all those who work in the name and/or on behalf of Leaf Space, especially in the 'areas of activity at risk', the **awareness that they may incur**, in the event of Violation of the provisions contained therein, in **an offence liable to penal sanctions**, including criminal sanctions, and which may also entail sanctions against **Leaf Space**;
- c) inform the Recipients that Violation of the provisions contained in the Model with which they are required to comply will entail the **application of appropriate sanctions and, in the most serious cases, termination of the contractual relationship**;
- d) to reiterate that **Leaf Space does not tolerate unlawful behaviour of any kind** and regardless of any purpose, since such behaviour (even if **Leaf Space** was apparently in a position to take advantage of it) is in any case contrary to the ethical principles to which **Leaf Space** intends to adhere.

The Organizational Model prepared by **Leaf Space** is aimed at defining a system of preventive control, aimed primarily at planning the formation and implementation of **Leaf Space's** decisions in relation to the risks/offences to be prevented, and comprising in particular:

- the Code of Ethics, which identifies the primary values with which **Leaf Space** intends to comply and therefore establishes the general guidelines for social activities;
- an up-to-date, formalised and clear organizational system that guarantees an organic allocation of tasks and an adequate level of segregation of duties;
- formalised procedures aimed at regulating the performance of activities, particularly with regard to processes at risk, providing for appropriate control points, as well as the separation of duties between those who perform crucial phases or activities within these processes;
- a clear allocation of authorisation and signature powers, consistent with organizational and management responsibilities;
- control measures, relating primarily to the potential commission of predicate offences, capable of providing timely warning of the existence and emergence of general and/or particular critical situations.

6. RECIPIENTS

This **Organizational Model** is intended for:

- top management of the Company (for example, Chairman and members of the Board of Directors, etc.);
- employees or other persons - whatever their relationship with Leaf Space - subject to the direction or supervision of the above persons.

Respect for the provisions dictated by the **Legislative Decree**, as well as respect for the behavioural principles indicated in the **Code of Ethics**, is also required of Third Parties working for Leaf Space through the provision - where possible - of specific contractual clauses.

7. ADOPTION OF THE ORGANISATIONAL MODEL BY LEAF SPACE

Leaf Space - as part of its existing preventive control system - has implemented the necessary activities to adapt this control system to the requirements of the **Legislative Decree**.

Leaf Space, with the adoption of the **Organizational Model**, has set itself the objective of adopting a set of Principles of Conduct and operating procedures aimed at planning the formation and implementation of decisions in relation to the offences to be prevented, in compliance with the system of attribution of functions and delegation of powers, as well as internal procedures.

The Annexes, understood as rules to be followed by the Recipients, are added to the entire organizational complex of **Leaf Space** (organizational charts and power allocation system) and are integrated and compatible with it.

The **Organizational Model** was adopted by the Board of Directors of **Leaf Space** on 21/04/2021 and updated on 24/01/2024.

Amendments or additions to the **Organizational Model** must be approved by the Board of Directors.

For non-substantial amendments, the Board of Directors shall appoint a delegated person who may consult the **Supervisory Board**. Such changes shall be communicated to the Board of Directors and ratified or, if necessary, supplemented or amended by it.

at the first useful meeting. The pending ratification does not invalidate the amendments adopted in the meantime.

7.1. IDENTIFICATION OF PROCESSES AT RISK

Article 6, paragraph 2 letter a) of the Legislative Decree expressly states that the Organizational Model must '*identify the activities within the scope of which offences may be committed*'. Therefore, Leaf Space analysed the company's activities, the decision-making and implementation processes within the individual company areas, and the internal control systems.

In particular, within the above-mentioned activities, Leaf Space, with the support of external consultants, provided to:

- a) identify the activities within the scope of which the Offences could in abstract terms be committed;
- b) analyze the potential risks of wrongdoing as well as the possible ways in which it may be committed;
- c) identify the persons and corporate functions concerned;
- d) define and, if necessary, adapt the system of internal controls.

7.2. DETECTION AND IDENTIFICATION OF ACTIVITIES AT RISK

At the end of the checks referred to in paragraph 7.1 above, Leaf Space has identified the company activities or the phases thereof in which Offences and/or Administrative Infringements may in abstract terms be committed (hereinafter the 'Risk Processes').

In order to identify the Risk Processes, Leaf Space - with the support of external consultants - carried out the following activities:

- a) Examination of the official Leaf Space documentation;
- b) detailed mapping of the company's operations, articulated on the basis of Leaf Space's organizational units and carried out by means of interviews and survey questionnaires;
- c) detailed analysis of each individual activity, aimed at verifying the precise contents, the concrete operating methods, the division of responsibilities, and the existence or non-existence of each of the offence hypotheses indicated by the Legislative Decree.

Specifically, the **Risk Processes** in the context of which the following may be abstractly committed **Offences**, are set out below:

- *purchase of goods, services and consultancy;*
- *compliance with health and safety requirements in the workplace;*
- *corporate compliance, share capital interventions and extraordinary transactions;*
- *administrative - accounting management;*
- *management of tax obligations;*
- *management of relations with the public administration;*
- *litigation management;*
- *management of the environmental system;*

- *management of the information system;*
- *business management;*
- *management of expense reports and representation expenses;*
- *management of financing, subsidies or contributions;*
- *management of financial and monetary flows;*
- *logistics and warehouse management;*
- *marketing and sponsorship;*
- *gifts and donations;*
- *preparation of the Annual Report;*
- *Intercompany relations*
- *personnel selection, recruitment and management;*
- *use of suppliers' brand names.*

In the current version of the **Organizational Model**, the areas of activity referring to the following categories of predicate offences are identified as **Risk Processes** in relation to the **Legislative Decree**, and consequently regulated for the purpose of preventing the commission of **Offences**:

- **offences committed in relations with the Public Administration** (Articles 24 and 25);
- **Computer crimes and unlawful processing of data** (Article 24-bis);
- **organized crime offences** (Article 24-ter);
- **forgery of money, public credit cards, revenue stamps and identification instruments or signs** (Article 25-bis);
- **offences against industry and trade** (Article 25-bis.1);
- **corporate offences** (Article 25-ter);
- **offences against the individual** (Article 25-quinquies);
- **culpable homicide and grievous or very grievous bodily harm committed in breach of the rules on accident prevention and health and safety at work** (Article 25-septies);
- **Receiving, laundering and using money, goods or benefits of unlawful origin, as well as self-laundering** (Article 25-octies);
- **offences relating to non-cash payment instruments** (Article 25-octies.1);
- **copyright infringement offences** (Article 25-novies);
- **inducement not to make statements or to make false statements to the Authority Judicial** (Art. 25-decies);
- **environmental offences** (Article 25-undecies);
- **crime of employment of third-country nationals whose stay is irregular** (Article 25-duodecies);
- **tax offences** (Art. 25-quinquiesdecies);
- **Smuggling** (Article 25o);

- **Transnational offences (Law 146/2006).**

Leaf Space undertakes to continuously monitor its activities, both in relation to the offences listed above and in relation to possible amendments and additions to the **Legislative Decree**.

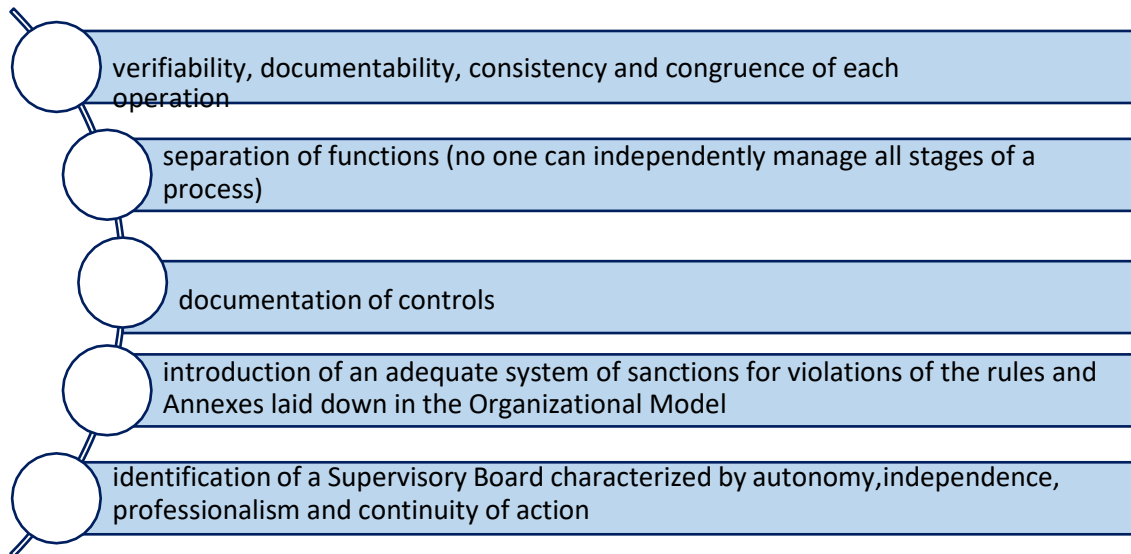
7.3. DESIGN OF ORGANISATIONAL AND PROCEDURAL SAFEGUARDS

Pursuant to Article 6(2) of the Decree, the **Organizational Model** must, among other things, 'provide for specific annex aimed at planning the formation and implementation of the entity's decisions in relation to the offences to be prevented'.

The aforementioned provision emphasises the need to establish - or improve where they exist - appropriate mechanisms for proceduralising management and decision-making, in order to make the various stages of each business process documented and verifiable.

It is therefore clear that the set of organizational structures, activities and operating rules applicable - as instructed by *management* - within the company must be preordained to this specific objective, with the intention of guaranteeing, with reasonable certainty, the achievement of the purposes falling within an adequate and efficient risk monitoring system, including that of incurring the sanctions provided for by the **Legislative Decree**.

The organizational set-up in place is inspired by the following principles:



8. DISSEMINATION, COMMUNICATION AND TRAINING

Adequate training and constant/periodic information of personnel on the principles and prescriptions contained in the **Organizational Model** are factors of great importance for the correct and effective implementation of the company's prevention system.

The **Addressees** are required to be fully aware of the objectives of fairness and transparency to be pursued with the **Organizational Model** and of the ways in which **Leaf Space** intends to pursue them, by setting up an adequate system of procedures and controls.

8.1. THE INITIAL COMMUNICATION

The adoption of this **Organizational Model** and the **Policy Whistleblowing** is communicated to the **Addressees** by means of delivery of a copy of the same (in paper and/or electronic format), which must be accompanied by a signature of receipt, and by posting the document in a place accessible to all Addressees, or by publishing the Model on the company *intranet*.

New employees will be notified of the adoption of the **Organizational Model** by means of delivery of a copy thereof and of the **Code of Ethics** (in hard copy and/or electronic format) and of the *Policy Whistleblowing*.

8.2. THE COMMUNICATION RELATED AD EVENTUAL MODIFICATIONS OF ORGANISATIONAL MODEL

Any amendment to the Organizational Model must be communicated to the **Addressees**, with an illustration of the amendments themselves, by means of mechanisms - including computerised ones - designed to prove the effective and conscious receipt of the communication.

8.3. TRAINING

The training activities aimed at disseminating knowledge of the regulations set forth in the **Legislative Decree** are differentiated, in terms of content and delivery methods, according to the qualification of the Recipients, the risk level of the area in which they operate, and whether or not they have a representative role in **Leaf Space**.

In particular, the level of training and information of **Leaf Space** personnel will be more in-depth with regard to those who work in areas of activity at risk.

In addition to specific courses, training also includes the use of dissemination tools, such as occasional update e-mails or internal information notes.

In any case, following the formal adoption of the **Organizational Model** by the Board of Directors, a general introductory course will be held with the aim of illustrating the reference regulatory framework, the reference principles of the Organizational Model, the disclosure obligations and the rules of conduct to be followed in areas at risk.

The training programme may be carried out in such a way as to, inter alia, bring all **Addressees** up to date on new developments and additions to the legislation and the **Organizational Model**.

Compulsory participation in the training sessions will be formalised by requesting, also electronically, if necessary, an attendance signature.

Within the scope of its powers, the **Supervisory Board** may provide for specific controls aimed at verifying the quality of the content of training programmes and the actual effectiveness of the training provided.

Failure to participate without a justified reason may be assessed by **Leaf Space** as a violation of the **Organizational Model**.

Leaf Space also promotes knowledge of and compliance with the **Organizational Model**, the **Code of Ethics** and the **Policy Whistleblowing** amongst the External Collaborators and other third parties identified by the Supervisory Board. These will therefore be provided with specific information on the principles, policies and procedures that **Leaf Space** has adopted on the basis of this Model, as well as the texts of the contractual clauses that,

consistent with the principles, policies and Annexes contained in the **Organizational Model** as well as in the Code of Ethics and , will be adopted by Leaf Space.

9. SUPERVISORY AND CONTROL BODY

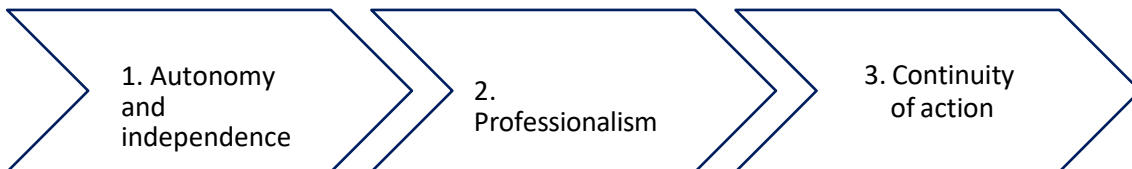
9.1. ROLE OF THE SUPERVISORY BODY

The **Board of Directors** of **Leaf Space**, in implementation of the provisions of the Legislative Decree, set up the **Supervisory and Control Body (SB)**, which is entrusted with the task of **supervising the functioning and observance of the Organizational Model**, as well as **taking care of its updating**. The **Supervisory and Control Body of Leaf Space** is therefore responsible for the supervisory and control activities set out in the **Organizational Model**.

The appointment of the Supervisory Board, as well as any dismissal (for just cause), is the responsibility of the

Board of Directors. The Supervisory Board reports directly to the **Board of Directors**.

According to the provisions of the Decree (Articles 6 and 7) and the indications contained in the Accompanying Report to the Legislative Decree, the characteristics of the SB must be



1. Autonomy and independence

The requirements of autonomy and independence guarantee the effective fulfilment of the tasks and functions assigned to the SB. To this end, it is necessary that the SB is not directly involved in the management activities that constitute the object of its control activities, nor is it hierarchically subordinate to those who carry out these activities.

These requirements can be achieved by guaranteeing the highest hierarchical independence for the Supervisory Board, by providing for *reporting* to the Top Management, i.e. to the Managing Director and the other members of the Board of Directors.

2. Professionalism

The Supervisory Board must possess technical and professional skills appropriate to the functions it is called upon to perform.

to perform. These characteristics, combined with independence, guarantee objectivity of judgement.

3. Continuity of action

The Supervisory Board

must:

- 1 constantly work on the supervision of the Organizational Model with the necessary power's investigation, also with the support of external consultants;
- 2 see to the implementation of the Organizational Model and ensure that it is constantly updated;
- 3 not to carry out operational tasks that could affect the overall view of the business activities required of it.

9.2. COMPOSITION AND APPOINTMENT OF THE SUPERVISORY BODY

Leaf Space has opted for a monocratic body. At the time of appointment, the Board of Directors obtains evidence of the requirements of independence, professionalism as well as the requirements of honourableness pursuant to Article 109 of Legislative Decree of 1 September 1993,

No. 385 (*'Requirements of professionalism and good repute of corporate officers'*) of its members.

The Supervisory Board remains in office for the period defined by the Board of Directors in the deed of appointment. Its replacement before the expiry of the term of office may only take place for just cause or justified reason, by way of example:

- voluntary renunciation by the Supervisory Board;
- incapacity due to natural causes;
- failure to meet the requirements of good repute;
- failure to inform the Board of Directors of the occurrence of a cause for disqualification as referred to in paragraph 9.3 below;
- the occurrence of one of the grounds for suspension or revocation referred to in paragraph 9.3 below.

The Board of Directors of **Leaf Space** establishes, for the entire term of office, the annual remuneration due to the **Supervisory Board**.

In the event of forfeiture, suspension or revocation of a member of the **Supervisory Board**, the Board of Directors shall reinstate its composition; the newly appointed member shall remain in office for the entire term of office of the other members.

For all other operational aspects, the **Supervisory Board** will provide for self-regulation by means of a specific regulation, accompanied by rules aimed at ensuring its better functioning. The adoption of these regulations shall be brought to the attention of the Board of Directors at its first meeting.

9.3. GROUNDS FOR (IN)ELIGIBILITY, REVOCATION, DISQUALIFICATION AND SUSPENSION OF THE SUPERVISORY BODY

With regard to the requirements of good repute, the following may not serve as members of the **Supervisory Board** those who find themselves in the conditions laid down in Article 2382 of the Civil Code.

'Causes of ineligibility and disqualification'.

In order for the Board of Directors to be able to assess whether or not there are grounds for incompatibility with the function or conflict of interest, the **Supervisory Board** must inform the Board of Directors when it examines the appointment proposal:

- conflicts of interest, even potential ones, with **Leaf Space**;
- direct or indirect ownership of significant shareholdings in **Leaf Space** pursuant to Article 2359 c.c.;
- administrative functions with delegated or executive powers at **Leaf Space**;
- pending, in Italy or abroad, criminal proceedings or convictions, even if not final, or application of the penalty at the request of the parties (*"plea bargaining"*), without prejudice to the effects of rehabilitation or extinction of the offence.

It will be the duty of the **Supervisory Board** to promptly notify any changes that may occur during the term of office.

It is up to the Board of Directors, upon receipt of such notification, to assess the requirements of honourableness and compatibility.

Revocation

The Board of Directors of **Leaf Space** may revoke the **Supervisory Board in the event of significant failures to fulfil the mandate conferred, with respect to the tasks indicated in the Organizational Model; in the event of violation of the obligations set forth in the Regulation of the Supervisory Board, as well as when the Board of Directors becomes aware of the aforementioned causes of ineligibility, prior to the appointment of the Supervisory Board and not indicated in the self-certification; when the causes of disqualification specified below occur.**

Forfeiture

The **Supervisory Board** ceases to hold office when, after its appointment:

- is in one of the situations contemplated in Article 2382 of the Civil Code '*Causes of ineligibility and disqualification*';
- the requirements of good repute are no longer met.

Suspension

They constitute grounds for suspension from the function of **Supervisory Board**:

- the application of a personal precautionary measure;
- the provisional application of one of the prevention measures provided for in Article 10(3) of Law No. 575 of 31 May 1965 '*Provisions against the Mafia*', as replaced by Article 3 of Law No. 55 of 19 March 1990, as amended and supplemented.

9.4. ACTS TO VERIFY THE EFFECTIVENESS AND CONSTANT ADAPTATION OF THE MODEL ORGANISATIONAL AND INTERVENTION PLAN

The **Supervisory Board**, in coordination with the heads of the organizational units concerned from time to time, must periodically verify the effectiveness and suitability of the **Organizational Model** to prevent the commission of the offences referred to in the **Legislative Decree**. In particular, it shall:

- 1 **checks on individual acts.** To this end, he will periodically carry out an audit of the acts and contracts relating to the processes at risk, in accordance with procedures identified by him;
- 2 **verification of the Annexes.** To this end, it will periodically verify the effectiveness and implementation of the Annexes of this Organizational Model;
- 3 **checks on the level of knowledge of the Organizational Model**, including by analysing the requests for clarification or reports received;
- 4 **periodic updating of the Risk Assessment** activity aimed at reviewing the map of activities potentially at risk, particularly in the presence of changes in the organization or *business of Leaf space*, as well as in the event of additions or amendments to the Legislative Decree.

For the purpose of a planned exercise of its assigned supervisory powers, the **Supervisory Board** submits its **Plan of Action to the** Board of Directors on an annual basis, informing it of

the activities that plans to carry out and the areas that will be subject to checks. The **Supervisory Board** may in any case carry out, within the scope of sensitive corporate activities and if it deems it necessary for the performance of its functions, checks not envisaged in the Action Plan (so-called 'surprise checks').

In the implementation of the Plan of Interventions, the **SB** adopts useful procedures for carrying out supervisory and control activities, which will be communicated to the functions concerned, and may set up working groups on particular issues. In the event of special circumstances (for example the emergence of previous Violations or high turnover), the **SB** will take care to apply systematic procedures for research and identification of the risks under analysis.

In particular, it may request to consult the documentation relating to the activities carried out by individual Offices or Organizational Units and by the persons in charge of the processes at risk subject to control and/or verification, extracting a copy thereof if necessary, as well as conducting interviews and requesting, where appropriate, written reports. During such operations, the Head of the Office or Organizational Unit concerned must be kept constantly informed.

The **Supervisory Board**, following the checks carried out, may report any observations and/or suggestions to the hierarchical manager of the person who committed the Violation.

The activities performed by the **Supervisory Board** must be documented, also in summary form. The relevant documentation must be kept by the **Supervisory Board** itself, so that confidentiality is ensured, also in compliance with personal data protection regulations.

The **Supervisory Board**, following the audits carried out, the regulatory changes that have occurred from time to time, and the possible emergence of new risk processes, proposes to the Board of Directors the adjustments and updates to the **Organizational Model** that it deems appropriate.

For its verification activities, the **Supervisory Board** may avail itself of the support of external consultants with adequate expertise in the field.

For the specific purpose of performing the functions assigned, the Board of Directors, also taking into account the activities of the **Supervisory Board**, assigns it a *budget* for the performance of its activities, in order to ensure adequate economic and managerial autonomy, except in the case of documented urgency for which the **Supervisory Board** may incur expenditure, informing the Chairman and notifying the first useful Board of Directors.

9.5. REPORTING OBLIGATIONS TO THE SUPERVISORY BODY

For the purposes of effective supervision of the implementation of the Organizational Model, the Recipients, by reason of their role and responsibilities, are required to transmit information flows to the Supervisory Board as indicated in the Organizational Model: the methods and timing of ad hoc information flows to the Supervisory Board for specific areas of activity with a potential risk of offence are indicated in detail in **Attachment 3 - Information Flows to the Supervisory Board**.

In any case, the Supervisory Board is granted all powers under the Organizational Model to request any information, data, documents, news from Recipients at any time. The Recipients must provide what is requested to the Supervisory Board without delay.

The principle also remains that any information or news that may be considered relevant under the Organizational Model must be transmitted without delay to the Supervisory Board.

In addition to the above, Top Management is required to notify the Body of:

- a. any change concerning both the system of proxies and the organizational structure of Leaf

Space;

- b. any new company activity or opening of an office;
- c. any information relevant to compliance with, operation and updating of the Organizational Model.

Any omission or delay in communicating the above information flows to the **Supervisory Board** shall be considered a violation of the **Organizational Model** and may be sanctioned in accordance with the provisions of the Disciplinary System set out in paragraph 11 below.

All information sent to the Supervisory Body is processed and stored by the Supervisory Body in a special computer and/or paper file kept in accordance with the provisions of European Regulation 2016/679 on the protection of personal data (GDPR).

The above-mentioned reports - **based on precise and concordant factual elements** - must be forwarded electronically to the Supervisory Body at the e-mail address odv@leaf.space or also in paper form to the following address Leaf Space S.p.A., via Cavour, 2, 22074, Lomazzo (CO), to the attention of the Supervisory Body.

9.6. WHISTLEBLOWING REPORTS OF VIOLATIONS

Recipients who decide to make a Report of Violation must follow the procedures set forth in the Procedure for Handling Reports - Whistleblowing.

Specifically, internal Whistleblowing Reports can be made in the following ways:

 With tool

<https://leafspace.integrity.complylog.com/>

 With paper-based mail

- by means of the Paper Mail address: at MN Tax & Legal in Corso di Porta Nuova, 46 - 20121 Milan (MI): in this case, it is necessary that the report be placed in two sealed envelopes: the first with the identifying data of the reporter together with a photocopy of the identification document (unless it is an anonymous report); the second with the report. Both should then be placed in a third sealed envelope marked "Confidential to the Case Manager" on the outside.

The prohibition of retaliation is provided for in Article 17 of Legislative Decree 24/2023¹, which is hereby understood to be referred to in its entirety. Acts taken in violation of this prohibition

¹ Art. 17 co. 1 "Entities or persons referred to in Article 3 shall not be subject to any retaliation" refers to:

- (a) whistleblowers (yes as defined in the Whistleblowing Procedure);
- (b) facilitators (yes as defined in the Whistleblowing Procedure);
- (c) persons in the same work environment (yes as defined in the Whistleblowing Procedure) as the whistleblower who are related to them by a stable emotional or kinship relationship within the fourth degree;
- (d) co-workers of the whistleblower who work in the same work environment as the whistleblower and who have a habitual and current relationship with said person;
- (e) entities owned by the reporter or for which the same persons work, as well as entities that work in the same work environment as the aforementioned persons.

shall be null and void.

9.7. INFORMATION FROM THE SUPERVISORY BODY TO THE CORPORATE BODIES

The **Supervisory Board** reports directly to the Board of Directors on issues concerning the **Organizational Model**.

The **Supervisory Board informs the Board of Directors**, also in writing, on the application and effectiveness of the Organizational Model at least once every six months (indicating in particular the controls carried out and their outcome, as well as any updates of processes at risk), or at different times with reference to specific or significant situations.

The **Supervisory Board may be summoned by the Board of Directors** to report on its activities and may ask to confer with it. The **Supervisory Board may** also request to be heard by the Board of Directors whenever it deems it appropriate to promptly report on violations of the **Organizational Model** or request attention to critical issues relating to the functioning of and compliance with the **Organizational Model**. In the event of necessity and/or urgency, the **Supervisory Board** may confer directly with the Chairman of the Board of Directors.

The **Supervisory Board** is competent to provide appropriate clarifications in the event of interpretation problems or questions concerning the **Organizational Model**.

10. WAYS OF MANAGING FINANCIAL RESOURCES

Article 6(2)(c) of the **Legislative Decree** requires the identification of modalities management of financial resources suitable for preventing the commission of offences.

Therefore, **Leaf Space** deemed it appropriate, in addition to the **Organizational Model**, to issue an Annex relating to the Management of Financial and Monetary Flows, identified as Annex PT2, as well as an Annex relating to Accounting, Financial Statements and Tax Compliance, identified as Annex PT3, which regulate, for each individual type of transaction, the subjects involved and their powers, the tools adopted and the links with the administrative/accounting system.

SECTION III

11. DISCIPLINARY SYSTEM

11.1. GENERAL PRINCIPLES

This disciplinary system is adopted pursuant to Art. 6(2)(e) and Art. 7(4)(b) of Legislative Decree.

The system is aimed at penalizing the Violations, including those resulting from non-compliance with the *Policy Whistleblowing*, in accordance with the relevant legislation and the relevant CCNL, where applicable.

The imposition of disciplinary sanctions for Violations of the Principles of Conduct set out in the Annexes of the **Organizational Model** is irrespective of the possible institution of criminal proceedings and the outcome of the consequent judgement for the commission of one of the offences set out in the **Legislative Decree**.

11.2. SCOPE OF APPLICATION

The disciplinary system applies to all Recipients, and in particular to

- Employees (Middle Managers and Clerks);
- Managers;
- Top Management;
- Third Parties.

11.3. VIOLATIONS

Sanctions may be applied in the case of substantial violations:

- (a) in Violations;
- (b) in non-compliance with the **Code of Ethics** and/or the **Policy Whistleblowing**;
- (c) in Violations integrating, directly or indirectly, cases of offenses referred to in the **Legislative Decree**;
- d) in failure to participate, without a justified reason, in the training provided on the subject of the **Legislative Decree, Organizational Model and Code of Ethics**;
- e) in the failure or untrue evidence of the activity carried out with regard to the methods of documentation, storage and control of the acts, so as to prevent the transparency and verifiability of the same
- f) in the failure to comply with and/or circumvention of the control system, put in place through the removal, destruction or alteration of supporting documentation, or in the performance of activities aimed at preventing the persons in charge and the Supervisory Board from controlling or accessing the required information and documentation;
- g) in the failure to comply with the provisions relating to signature powers and the system of proxies;
- h) in the failure to comply with the obligations to provide information to the SB.

The list of cases is by way of example and not exhaustive.

11.4. GENERAL CRITERIA FOR THE IMPOSITION OF SANCTIONS

Any breaches and/or violations of the **Organizational Model** are reported by the **Supervisory Board not only to** the hierarchical superior of the person concerned, but also to the Chairman of the Board of Directors responsible for imposing the sanctions provided for by law.

In individual cases of Violation, the type and extent of specific sanctions will be applied in proportion to the seriousness of the misconduct and in view of the elements listed below:

- 1 • subjective element of conduct, depending on malice or guilt
- 2 • relevance of breached obligations
- 3 • level of hierarchical and/or technical responsibility
- 4 • presence of aggravating or mitigating circumstances with particular regard to professionalism, previous work experience, the circumstances in which the offence was committed and any recidivism
- 5 • possible sharing of responsibility with other parties that contributed to the failure
- 6 • conduct that might compromise, even potentially, the effectiveness of the **Organizational Model and of the Code of Ethics and the Policy Whistleblowing**

If several infringements, punishable by different penalties, are committed in a single act, the most serious penalty shall be applied.

Any imposition of the disciplinary sanction, regardless of the possible institution of proceedings and/or the outcome of any criminal trial, must be inspired by the principle of timeliness, as far as possible and compatible with the applicable CCNL.

In any case, the ownership and exercise of disciplinary power or the exercise of contractual rights must be exercised in accordance with the system of powers of attorney and proxies in force.

11.5. SANCTIONS FOR EMPLOYEES (MANAGERS - CLERKS)

Pursuant to the combined provisions of articles 5, letter b) and 7 of the **Legislative Decree**, without prejudice to the prior notification and the procedure prescribed by article 7 of law no. 300 of 20 May 1970 (the so-called Workers' Statute) as well as by the CCNL applicable to Leaf Space employees, the sanctions provided for in this paragraph may be applied, taking into account the general criteria mentioned above, to middle managers and white collars:

a) Verbal warning

The sanction of a verbal reprimand may be imposed in cases of a minor culpable breach of the Principles of Conduct laid down in the Organizational Model, Code of Ethics and Policy Whistleblowing, or procedural errors due to minor negligence. It does not require a prior written reprimand.

b) Written warning

The measure of written reprimand shall apply in the event of recurrence by the employee of infringements that have already given rise to a verbal reprimand under (a) or in the event of commission of infringements.

c) Fine of up to a maximum of 4 hours' pay

In addition to cases of recidivism in the commission of offences which may lead to the application of a written reprimand, a fine (equivalent to a maximum of **four hours'** pay) may be applied in cases where, due to the level of hierarchical or technical responsibility, the culpable and/or negligent conduct is of such seriousness as to compromise, even potentially, the effectiveness of the Organizational Model or Code of Ethics or *Policy Whistleblowing*.

d) Suspension from pay and service

The sanction of suspension from pay and service (maximum **10 days**, graduated according to the seriousness of the facts committed) may be imposed in cases of serious breaches of the Principles of Conduct and the Annex, of the Code of Ethics or of the *Policy Whistleblowing*, such as to expose Leaf Space to liability towards third parties, as well as in cases of recidivism in the commission of offences that may result in the application of a fine. In addition, a fine may be imposed in the event of violation of the measures for the protection of the whistleblower as set out in paragraph 9.5 of the Model - General Section - or in the case of making, with malice or gross negligence, serious reports that turn out to be completely unfounded.

e) Dismissal with notice

The sanction of dismissal with notice is imposed in the event of repeated offences in the previous point. In addition, it may be imposed in cases where the violation of the Principles of Conduct and Annex, or Code of Ethics or *Policy Whistleblowing*, has been committed with willful misconduct or gross negligence and concerns aspects that are crucial for Leaf Space, to such an extent that the imposition of the sanction of suspension referred to in the previous point is not sufficient.

f) Dismissal without notice

The sanction of dismissal without notice with immediate termination of employment may be imposed for misconduct so serious as to break the fiduciary relationship with Leaf Space and therefore not to allow the continuation, even temporary, of the employment relationship, such as, by way of example but not limited to

- i. Violation of the Principles of Conduct and annexes having external relevance and/or fraudulent evasion thereof, carried out with a conduct aimed at committing an offence relevant under the Legislative Decree, the Code of Ethics or the *Policy Whistleblowing*;
- ii. violation and/or circumvention of the control system, carried out by removing, destroying or altering documentation or by preventing the persons in charge and the Supervisory Board from controlling or accessing the requested information and documentation.

If the employee has committed one of the offences punishable by dismissal without notice, Leaf Space may order the precautionary suspension of the employee with immediate effect.

In the event that Leaf Space decides to proceed with the dismissal, it will take effect from the day on which the precautionary suspension began.

Where the above-mentioned employees hold a power of attorney with the power to represent Leaf Space externally, the imposition of the sanction may lead to the revocation of the power of attorney.

11.6. SANCTIONS FOR MANAGERS

Pursuant to the combined provisions of Articles 5(b) and 7 of the Legislative Decree and the applicable legal and contractual provisions, the sanctions indicated in this point may be applied against executives, observing the general criteria for inflicting them, including formal ones (written dispute and request for justification):

a) Written warning

The sanction of a written warning may be imposed in cases of culpable breach of the Principles of Conduct and the Control annexes set out in the Organizational Model or in the Code of Ethics or in the *Policy Whistleblowing*. In addition, it may be imposed in the event of violation of the measures for the protection of whistleblowers set out in the paragraph 9.5 of the Model - General Section - or of making, with willful misconduct or gross negligence, serious reports that later turn out to be completely unfounded.

b) Dismissal without notice

The sanction of dismissal without notice may be imposed in cases where a breach of the relationship of trust arises to such an extent as not to allow the continuation, even provisional, of the employment relationship, such as but not limited to

- i. the violation of the Principles of Conduct and annexes having external relevance and/or the fraudulent evasion of the same carried out with a conduct aimed at committing an offence relevant under the Legislative Decree, the Code of Ethics or the *Policy Whistleblowing*;
- ii. the violation and/or circumvention of the control system, effected through the removal, destruction or alteration of documentation or in preventing the persons in charge and the Supervisory Board from controlling or accessing the requested information and documentation.

If the manager has committed one of the offences punishable by dismissal, Leaf Space may order his precautionary suspension with immediate effect.

If Leaf Space decides to proceed with dismissal, this will take effect from the day on which the precautionary suspension began.

Where executives have power of attorney with authority to represent Leaf Space externally, the imposition of a written reprimand may also lead to the revocation of the power of attorney itself.

11.7 SANCTIONS FOR SENIOR MANAGEMENT

Violations of the **Organizational Model, Code of Ethics or Policy Whistleblowing** by **top management** are reported to the Board of Directors, which will take the most appropriate measures. The sanctions applicable to **Top Management include** revocation of the delegation of authority, power of attorney and/or assignment conferred on the person concerned and, if he/she is also linked to the Company by an employment relationship, the sanctions referred to in paragraphs 11.5 and 11.6 above may be imposed.

Regardless of the application of the protective measure, this is without prejudice, however, to the right to of the **Company** to bring liability and/or compensation actions.

11.8. VIOLATIONS AND PENALTIES FOR THIRD PARTIES

Leaf Space considers that any behaviour by Consultants, Suppliers or other subjects having negotiating relations with Leaf Space (also '**Third Parties**') that may entail the risk of one of the **Offences being** committed is to be censured.

Therefore, third parties who have:

- a) violated the principles contained also in the **Code of Ethics** relating to the object of the assignment or have engaged in conduct aimed at committing an offence relevant under the **Legislative Decree** or who have engaged in the unlawful conduct identified in the Policy *Whistleblowing*;
- b) violated and/or eluded **Leaf Space**'s control system, including through the removal, destruction or alteration of documentation pertaining to the assignment or have prevented the persons in charge and the **Supervisory Board from** controlling and/or accessing the requested information and documentation;
- c) failed to provide Leaf Space and/or its supervisory bodies with the documentation attesting to the activity carried out or provided it incomplete or untrue, thus preventing the transparency and verifiability thereof;
- d) violated, including through omissive conduct, rules, regulations and/or other company provisions on the protection of health and safety at work, in relation to environmental issues;

shall be deemed to be in breach of their contractual obligations, with all legal consequences; this may entail - in the most serious cases and in accordance with the contractual provisions - termination of the contract and/or revocation of the assignment as well as compensation for any damages suffered by the **Company**.

SECTION IV

This Section IV of the Organizational Model refers to the **Annexes**, the principles of conduct and control mechanisms of which must be observed by the Addressees in order to eliminate or, at least, reduce to an acceptable level the risk of conduct constituting one of the offences, the commission of which may entail the application of the sanctions provided for by Legislative Decree No. 231 of 8 June 2001, as amended and supplemented.

12. ANNEXES

- **ANNEX PT1 - MANAGEMENT OF RELATIONS WITH THE PUBLIC ADMINISTRATION;**
- **ANNEX PT2 - MANAGEMENT OF FINANCIAL AND MONETARY FLOWS;**
- **ANNEX PT3 - MANAGEMENT OF PURCHASES OF GOODS, SERVICES AND CONSULTANCY;**
- **ANNEX PT4 - PERSONNEL SELECTION AND MANAGEMENT;**
- **ANNEX PT5 - MANAGEMENT OF INTERCOMPANY RELATIONS**
- **PT6 ANNEX - MANAGEMENT AND USE OF THE INFORMATION SYSTEM;**
- **ANNEX PT7 - BUSINESS AND MARKETING MANAGEMENT**
- **ANNEX PT8 - ACCOUNTING, BUDGET AND TAX COMPLIANCE**
- **ANNEX PT9 - WORKPLACE HEALTH AND SAFETY AND ENVIRONMENTAL PROTECTION MANAGEMENT.**