



Organisational, Management and Control Model in terms of Legislative Decree No. 231/2001

GENERAL SECTION

REV.	DATE	APPROVED	NOTES
01	31/01/2023	Board of Directors	
02	22/03/2023	Board of Directors	

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DEFINITIONS

For purposes of the Organisational, Management and Control Model in terms of Legislative Decree No. 231/2001, unless otherwise specified, the terms listed below have the meaning as attributed to each below:

- **Group Code of Ethics**: document containing the ethical principles which guide the L&S Group entities, including the Company, in the conduct of its own activities.
- **Legislative Decree**: Legislative Decree No. 231 of 8 June 2001 titled “*Guidelines for administrative liability of juristic persons, companies and associations, even those without a legal persona, in accordance with Article 11 of Act 300 of 29 September 2000*”, published in the Official Gazette No. 140 of 19 June 2001, as well as subsequent amendments and integrations, including at 146/2006 to which Article 10 is applicable.
- **Recipients**: those to whom this Organisational Model is addressed are obliged to abide by same.
- **Body (or Company)**: juristic persons or associations even those without a legal persona. In this Organisational Model: **Forma e Funzione S.r.l.** (hereafter abbreviated only to “**Forma e Funzione**” or “**Company**”).
- **Organisational Model**: The Organisational and Management Model adopted by Forma e Funzione, pursuant to Articles 6 and 7 of the Legislative Decree, includes the full body of principles, rules, provisions, organisational plans and associated functions and responsibilities, aimed at the prevention of offences set out in the aforementioned Legislative Decree.
- **Supervisory Body**: Organisation pursuant to Article 6 of the Legislative Decree, responsible for oversight of the functioning and compliance with the Organisational Model, as well as for ensuring the updating of same.
- **Rules of conduct**: general conduct rules, set out in the Special Section, which the Recipients must observe in the conduct of their activities pursuant to the Organisational Model.
- **At-Risk Processes**: company activities or phases of same the conduct of which may give rise to opportunities for unlawful conduct (offences or administrative violations) as per the Legislative Decree.
- **Protocol (PT)**: specific procedures for the prevention of offences and administrative violations and for identification of the persons involved in at-risk phases in company processes.
- **Offences**: offences of administrative violations which, if committed, might lead to administrative liability for Forma e Funzione.
- **Whistle-blower**: a person who witnesses or comes to know of a Violation committed by Recipients of the Organisational Model and decides to report same.
- **Person flagged**: person to whom the Whistle-blower attributes the commission of a Violation or suspected Violation.
- **Disclosure**: communication indicating a reasonable and lawful suspicion or knowledge of Violations committed by Recipients of the Organisational Model.

- **Disciplinary System**: the body of disciplinary measures applicable to a Recipient who has not complied with the Principles of Conduct and the operational modalities contained in the Organisational Model and Protocols.
- **Third parties**: Consultants, suppliers or other parties with contractual relationships with Forma e Funzione.
- **Senior Management (so-called Top Management)**: Chairman of the Board of Directors, other members of the Board of Directors.

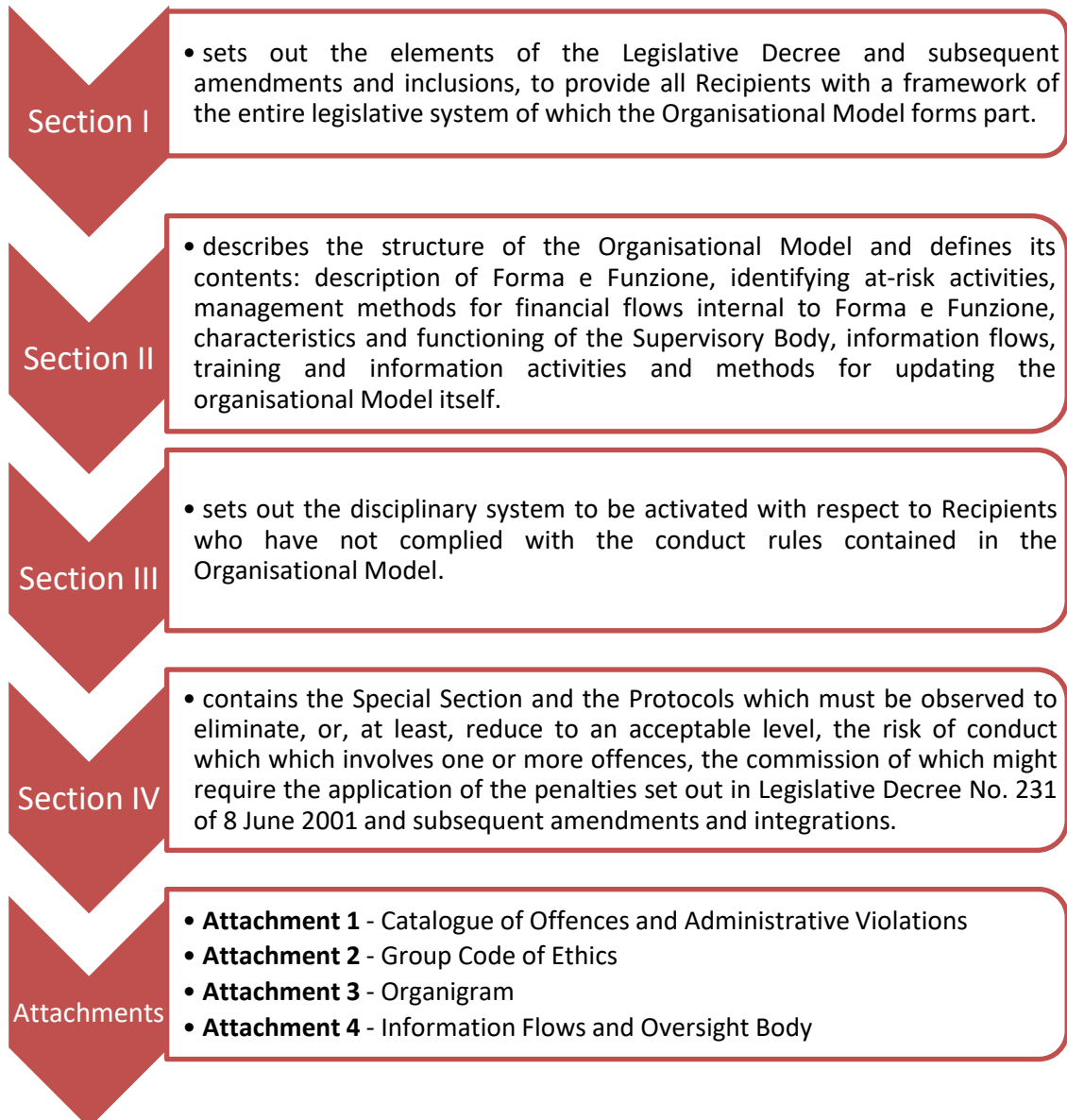
Terms defined in the singular are intended also to mean the plural depending on the context or vice versa.

The definitions set out in this document also apply and may be used with respect to the Special Section and the Protocols.

DOCUMENT STRUCTURE

The purpose of this document is to set out the elements constituting the **Organisational Model of Forma e Funzione**.

It is divided into four sections the contents of which are summarised below.



SECTION I

1 LEGISLATIVE DECREE NO. 231/2001

Legislative Decree No. 231 of 8 June 2001 introduced a system of administrative liability of **Entities** in the Italian legal system.

The enactment of the **Legislative Decree** brought about the implementation of international obligations into the national legislative context.

The original text refers to a series of offences committed with respect to the Public Administration, which were included through successive legislative provisions which broadened the range of offences the commission of which would entail administrative liability for the Entity. Furthermore, Act 146/06 provides for the liability of the **Entity** in the event of the commission of determined offences (the so-called Transnational Offences)

The **liability of the Entity** - similar to criminal liability - arises from the effect of the commission, by a person associated in a functional relationship with the **Entity** itself, of one of the **Offences** specifically provided for in the **Legislative Decree**.

The liability of the **Entity** may arise whenever the **Offence** was committed **in its own interest or to its own advantage**, while there is no liability where the person committing the offence acted exclusively in his/her own interests or in the interests of a third party.

The functional relationship which links the author of the **Offence** to the juristic person may be that of representation, employment, or collaboration, within the limits set out in the **Legislative Decree**.

Whether the person committing the **Offence** is a natural person assigned functions of representation, administration, management, or control of an **Entity** or of an organisational unit with financial and functional autonomy, as well as a person who exercises, including de facto, management and control of an Entity, a presumption of responsibility is assigned to the latter. This is in recognition of the fact that the natural person expresses, represents, and implements the management policies of the **Entity**.

No presumption of liability is assigned to the **Entity** where the person committing the **Offence** is a person subject to the management or supervision of one of the subjects referred to in the previous paragraph, such that, in such cases, the fact of being subordinate entails the liability of the **Entity** only if it appears that the commission was made possible through failure to comply with obligations of management and supervision.

Liability (administrative) of the **Entity** is in addition to the criminal liability of the natural person and not in substitution for same. The fundamental autonomy of such responsibility flows from the circumstances in which the **Entity** is required to respond to the offence, even when the author of same cannot be identified or is not to blame, or where the offence is extinguished for reasons other than amnesty. The criminal liability of the natural person remains regulated by local criminal laws.

The Legislator has provided for a **system of penalties** which are characterised by the application to a juristic person of a penalty, generally monetary.

In addition to monetary penalties, in certain cases, prohibitory sanctions may be implemented, such as a prohibition on carrying out certain activities, the suspension or revocation of authorisations, licenses or concession as a result of the unlawful conduct, a prohibition on

contracting with the Public Administration, exclusion from benefits, loans, grants or subsidies, the revocation of any incentives already provided, a ban on advertising goods and services.

In addition to the aforementioned penalties - monetary and prohibitive - can be added confiscation (always ordered by means of a conviction ruling) of the cost or the profit of the offence (including “in kind”) and, in determined instances, with the publication of the conviction ruling.

The Legislator has, in addition, provided for prohibitive measures - where there are strong indications of liability of the **Entity** and which are based on specific elements which give reason to believe that there is a danger of the commission of offences of the same kind - which may be applied, on request by the Public Prosecutor, including as a precautionary measure, even in the enquiry phase.

On verification of specific conditions, the judge, instead of applying prohibitive sanctions which may result in a suspension of company activities, may appoint a commissioner to supervise the conduct of business activities for a period which corresponds to the duration of the prohibitive penalty, which may be applied instead.

Foreign companies which operate in Italy are also subject to the provisions of the **Legislative Decree**, independently of the existence of or otherwise of legislation covering the same matters in the same way in their country of origin.

2 OFFENCES WHICH RESULT IN ADMINISTRATIVE LIABILITY OF AN ENTITY

Those offences which may entail administrative liability for an entity (the so-called “predicate offences”) are expressly indicated in the **Legislative Decree** and in certain regulatory measures which have broadened its scope:

- **unlawful receipt of funds, defrauding the State, a public body or a European Union body or as a result of obtaining public funds, IT fraud resulting in loss to the State or a public body or public procurement fraud** (Article 24 of Legislative Decree No. 231/2001);
- **IT offences and unlawful data processing** (Article 24-bis of Legislative Decree No. 231/2001);
- **offences related to organised crime** (Article 24-ter of Legislative Decree No. 231/2001);
- **embezzlement, extortion, misappropriation of funds, giving or promising gratifications, corruption and abuse of office** (Article No. 25 of Legislative Decree No. 231/2001);
- **counterfeiting of currency, public credit cards, revenue stamps or instruments or identifying marks** (Article 25-bis of Legislative Decree No. 231/2001);
- **industrial and commercial crimes** (Article 25-bis 1 of Legislative Decree No. 231/2001);
- **corporate offences** (Article 25-ter of Legislative Decree No. 231/2001);
- **crimes for purposes of terrorism or to subvert the democratic order** (Article 25(4) of Legislative Decree 231/2001);
- **practices involving the mutilation of female genital organs** (Article 25(4) of Legislative Decree 231/2001);
- **offences against an individual person** (Article 25(5) of Legislative Decree 231/2001);

- **market abuses** (Article 25(6) of Legislative Decree 231/2001);
- **culpable homicide and serious personal injury or grievous bodily harm committed in violation of accident prevention and workplace health and safety regulations** (Article 25(7) of Legislative Decree 231/2001);
- **receiving stolen goods, money laundering and use of money, goods or benefits of illegal origin as well as self-laundering** (Article 25(8) of Legislative Decree 231/2001);
- **offences concerning payments in non-cash instruments** (Article 25(8)(1) of Legislative Decree 231/2001);
- **offences constituting copyright infringements** (Article 25(9) of Legislative Decree 231/2001);
- **incitement not to make statements or to make false statements to judicial authorities** (Article 25(10) of Legislative Decree 231/2001);
- **environmental crimes** (Article 25(11) of Legislative Decree 231/2001);
- **employment of foreign nationals who are illegal immigrants** (Article 25(12) of Legislative Decree 231/2001);
- **racism or xenophobia** (Article 25(13) of Legislative Decree 231/2001);
- **fraud in competitive sport, or games with abusive intent or gambling and games of chance using banned equipment** (Article 25(14) of Legislative Decree 231/2001);
- **tax offences** (Article 25(15) of Legislative Decree 231/2001);
- **smuggling** (Article 25(16) of Legislative Decree 231/2001);
- **offences against cultural heritage** (Article 25(17) of Legislative Decree 231/2001);
- **laundering of cultural goods and destruction and looting of cultural and landscape heritage goods** (Article 25(22) of Legislative Decree 231/2001).

Furthermore, Act 146/2006, which serves as an additional amendment to the body of Legislative Decree 231/2001, broadened the liability of entities to include the possibility of carrying out so-called *transnational crimes*.

The description of individual conduct relevant for criminal law purposes are referred to in **Attachment 1 - Catalogue of Offences and Administrative Violations**.

3 ORGANISATIONAL, MANAGEMENT AND CONTROL MODELS

The Legislative Decree sets out a **specific form of exemption from liability** where:

- a) management has adopted and effectively implemented “*organisational, management and control models*” suitable for the prevention of **Offences**;
- b) oversight responsibility for the functioning of and compliance with the models as well as updating them and has entrusted an organ of the entity with autonomous initiative and monitoring powers;
- c) the person committing the offence has acted by fraudulently circumventing the aforementioned organisational, management and control model;

- d) there was no omission or inadequate supervision by the organisation as provided for under sub-section b) above.

The **Organisational Model** and the body of rules, set out in the Special Section and in the Protocols relate to conduct (“Code of Conduct”), as well as to control, which - in regard to carrying out activities within the scope of **At-Risk Processes** - enables the prevention of unlawful, improper and irregular conduct.

Failure to observe the Code of Conduct and the operational modalities set out in the Special Section and in the Protocols by the **Recipients**, may be penalised. To this end, the Organisational Model also includes a disciplinary system, which is set out and explained in this document.

4 CONFINDUSTRIA GUIDELINES

Forma e Funzione has drawn inspiration from the Confindustria Guidelines in the preparation of this document.

It should be noted that the choice not to align the Organisational Model with any stipulations of the Confindustria Guidelines does not affect its validity. The Organisational, Management and Control Model must, in fact, be prepared with reference to the real-world circumstances of Forma e Funzione, which may well differ from the Confindustria Guidelines which are, in themselves, of a general nature.

SECTION II

5 DESCRIPTION OF THE COMPANY

5.1 ACTIVITIES OF FORMA E FUNZIONE S.R.L.

Forma e Funzione is a Company which was established in the early '60s, which specialises in the design and production of home lighting and domestic appliances and is considered a point of reference for *Made in Italy* furnishings.

The Company boasts solid experience in the development of projects dedicated to a range of lighting technology products, characterised by sophisticated design solutions and a careful selection of technologies, materials and finishings.

The Company has offices only in Italy but exports to more than 40 Countries.

From 2022 Forma e Funzione became part of the Forma e Funzione Group.

5.2 GROUP CODE OF ETHICS

On 22 March 2023, the Group Code of Ethics (**Attachment 2**) was approved which defines the values to which the **Company** aspires in carrying out its activities.

The Group Code of Ethics includes ethical principles and conduct rules which **Senior Management**, as well as all persons with professional and/or working relationships with the **Company**, and in general all persons who operate in the name of, or on behalf of, the **Company** are required to observe and/or share.

The provisions of the **Organisational Model** are inspired by ethical principles and by the conduct rules contained in the **Group Code of Ethics** which are integrated and compatible with same.

5.3 PURPOSE AND STRUCTURE OF THE ORGANISATIONAL MODEL

The adoption of the **Organisational Model** in line with the requirements of the **Legislative Decree** and in particular with Articles 6 and 7, together with the issue of the Group Code of Ethics, was taken in the belief that that this initiative could also serve as a useful tool to sensitise the Recipients, so that the latter will follow fair and honest forms of conduct in the fulfilment of their duties to prevent the risk of committing the specified offences.

More particularly, the Model has the following objectives:

- a) sets out a **structured and organic system of prevention and control**, aimed at reducing the risks of the commission of offences associated with company activities and for the prevention/combating of any unlawful conduct;
- b) determine, for all those who operate in the name of or on behalf of Forma e Funzione, above all in "areas of at-risk activities", the **awareness that**, in the event of a breach of the dispositions set out herein, **in committing an illegal and punishable offence**, they may incur penalties, and these might also involve sanctions against **Forma e Funzione**;
- c) inform the Recipients that breaches of the prescriptions contained in the Model which they are obliged to observe, **appropriate penalties may be applied and, in the most serious cases, termination of the contractual relationship**;
- d) reiterate that **Forma e Funzione will not tolerate unlawful conduct**, of any type regardless of its purposes, where such conduct (as well as in instances where **Forma e Funzione** may

clearly be in a position to benefit therefrom) is nevertheless contrary to the ethical principles which **Forma e Funzione** intends to uphold.

The Organisational Model drafted by **Forma e Funzione** is designed to define a system of preventative control, in the first instance aimed at the planning and implementation of the decisions of **Forma e Funzione** in relation to the risks/offences to be prevented and in particular composed of:

- the Group Code of Ethics, which identifies the primary values which **Forma e Funzione** intends to uphold and sets general guidelines for company activities;
- a formalised and clear updated organisational system which assures an organic allocation of duties and an appropriate segregation of functions;
- formalised procedures aimed at regulating the performance of all activities, in particular those relating to at-risk processes, providing appropriate control points, as well as a separation of duties between those who are involved in crucial phases or activities within the ambit of such processes;
- a clear attribution of authorisation and signing powers, in line with organisational and management responsibilities;
- control systems, which in the first place relate to the potential for the commission of the defined offences, to provide timely notification of the existence or occurrence of critical general and/or particular situations.

6 RECIPIENTS

This **Organisational Model** is intended for:

- Company management (for example, the President and members of the Board of Directors, etc.);
- employees or other persons - when a relationship links them to Forma e Funzione - subject to the management or supervision of those mentioned above.

With regards to the provisions contemplated in the **Legislative Decree**, those with regard to the code of conduct indicated in the **Group Code of Ethics**, are also required to be observed by Third Parties working on behalf of Forma e Funzione through provisions - where possible - in the relevant contractual clauses.

7 ADOPTION OF THE ORGANISATIONAL MODEL BY THE COMPANY

Forma e Funzione - in the scope of the already existing preventative control system - has identified those activities necessary for the adjustment of the control system as provided for in the **Legislative Decree**.

The Company, in adopting the **Organisational Model**, has the objective of implementing a set of Conduct Rules and operational methods aimed at planning for the development and implementation of decisions regarding offences to be prevented, in relation to the system of allocation of functions and delegation of powers, as well as internal procedures.

The Special Section and the Protocols are intended as rules which must be observed by the Recipients and are included within the organisational context of **Forma e Funzione** (organigrams and system of allocation of powers) and are integrated into and compatible with same.

The **Organisational Model** was adopted by the Board of Directors of **Forma e Funzione** on 31.01.2023.

Amendments to or inclusions into the **Organisational Model** must be approved by the Board of Directors.

For amendments which are not material, the Board of Directors may appoint a person to consult with the **Supervisory Body**. Such amendments shall be communicated to the Board of Directors for ratification or for any inclusions or amendments at the first available meeting. Amendments adopted shall remain effective while their ratification is pending.

7.1 IDENTIFICATION OF AT-RISK PROCESSES

Article 6(2)(a) of the **Legislative Decree** expressly provides that the Organisational Model must “*identify those activities in the scope of which offences may be committed*”. In the circumstances, the **Company** has completed an analysis of company activities, training processes and implementation of decisions in each individual area of the company, as well as in internal control systems.

In particular, in the scope of the aforementioned activities, the Company, with the support of external Consultants, has made provisions to:

1. identify those company activities in the scope of which the **Offences** could theoretically be committed;
2. analyse the risks of potentially unlawful conduct as well as any means of committing same;
3. identify the persons and functions involved;
4. define and, if necessary, update internal control systems;

7.2 DETECTION AND IDENTIFICATION OF AT-RISK ACTIVITIES

On conclusion of the checks set out in the previous paragraph 7.1, the **Company** has identified those company activities or phases of activities during the course of which the Offences could theoretically be committed (hereafter “**At-Risk Processes**”).

To identify At-Risk Processes, the **Company** - with the support of external consultants - has taken the following steps:

- a) review of official company documentation;
- b) map the details of business operations, structured according to the business unit of the Company and effected through interviews and survey questionnaires;
- c) carry out a detailed analysis of each individual activity, to check the precise nature, actual operational method, allocation of competencies, as well as the existence or non-existence of each theoretical offence detailed in the **Legislative Decree**.

Specifically, the **At-Risk Processes** that fall within the scope of the theoretical **Offences** being committed, are as follows:

- *Management of Relationships with the Public Administration and Inspection Authorities;*
- *Dispute Management;*
- *Applications for Grants, Subsidies, Financing;*

- *Management of Financial Flows;*
- *Preparation of the Financial Statements and Management of Taxation Obligations;*
- *Management of the Purchase of Goods, Services and Consultancies and choice of Suppliers;*
- *Selection and management of Personnel and External Consultants;*
- *Workshop (Product Certification);*
- *Management of Company IT System;*
- *Management of Trade Activities;*
- *Marketing, Communications and Events;*
- *Management and Production Planning;*
- *Management of Trade-Marks and patents;*
- *Management of General Meetings and Shareholder Equity Transactions;*
- *Management of Extraordinary Operations;*
- *Relationships with Certification Bodies;*
- *Management of Workplace Health, Safety and Hygiene;*
- *Management of the Environmental System.*

In the current version of the **Organisational Model**, **At-Risk Processes** have been identified in terms of the **Legislative Decree**, and accordingly those areas referred to in the following categories of alleged offences are regulated to prevent commission of such **Offences**:

- **offences committed in relationships with the Public Administration** (Arts. 24 and 25);
- **IT offences and unlawful data processing** (Art. 24-bis);
- **organised crime offences** (Art. 24-ter);
- **counterfeiting of currency, public credit cards, revenue stamps and instruments or distinctive marks** (Art. 25-bis);
- **industrial and commercial crimes** (Art. 25-bis.1);
- **corporate offences** (Art. 25-ter);
- **culpable homicide and serious personal injury or grievous bodily harm** (Art. 25(7));
- **receiving stolen goods, money laundering and use of money, goods, or benefits of illegal origin as well as self-laundering** (Art. 25(8));
- **offences concerning payments in non-cash instruments** (Art. 25(8)(1));
- **offences constituting copyright infringements** (Art. 25(9));
- **incitement not to make statements or to make false statements to judicial authorities** (Art. 25(10));
- **environmental crimes** (Art. 25(11));
- **employment of foreign nationals who are illegal immigrants** (Art. 25(12));

- **tax offences** (Art. 25(15));
- **smuggling** (Art. 25(16));
- **transnational crimes** (Act 146/2006).

The **Company** is required to undertake continuous monitoring of its own activities, both in relation to the Offences listed above, and with regard to possible amendments and inclusions to the **Legislative Decree**.

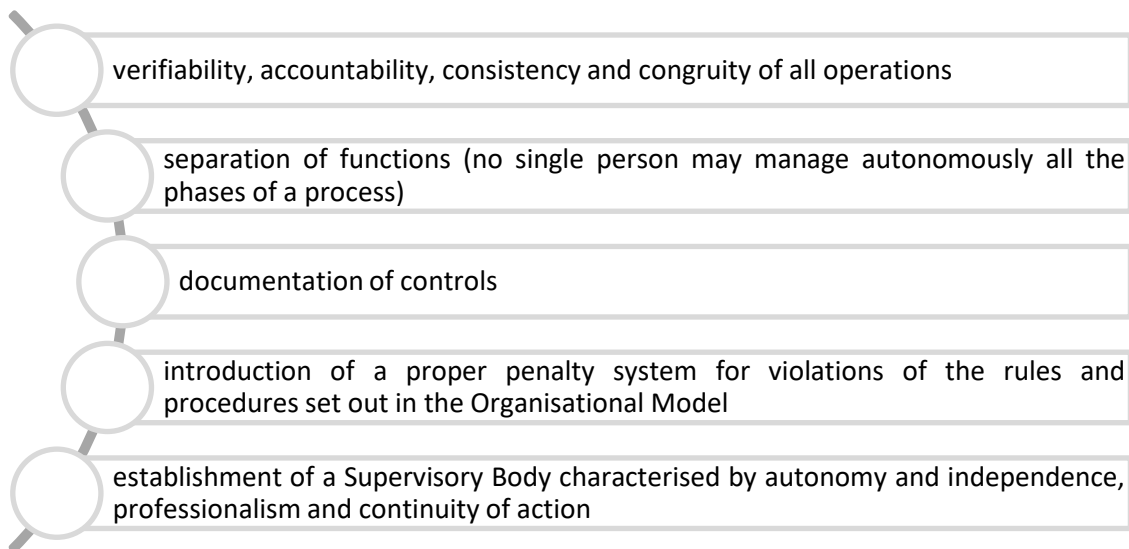
7.3 PLAN OF ORGANISATIONAL AND PROCEDURAL CONTROLS

In terms of the provisions of Article 6(2) of the Decree, the **Organisational Model** must, among other matters “*set out specific protocols aimed at planning for training and the implementation of decisions of the entity in relation to the offences to be prevented*”.

The aforementioned dispositions indicate the need to institute - or improve where they exist - mechanisms for documenting management and decisions, so that the phases of each process are documented and verifiable.

It thus appears evident that the overall organisational structure, activities and applicable operational rules - as indicated by *management* – which form a part of company business must comply with this specific objective, to guarantee, with reasonable certainty, achievement of these goals within a proper and efficient risk monitoring system, including those that may incur the penalties set out in the **Legislative Decree**.

The organisational structure is inspired by the following principles:



It should be noted that Forma e Funzione has obtained **ISO 9001:2015 Certification**, however, the organisational structure and procedures of the Model should be integrated and aligned with the provisions of the Procedure of the Quality Management system already in force in the Company.

8 CIRCULATION, COMMUNICATION AND TRAINING

Proper training and the constant/periodic informing of personnel concerning the principles and requirements contained in the **Organisational Model** are factors of considerable importance in the proper and effective implementation of a corporate prevention system.

The **Recipients** are expected to have full knowledge of the objectives of honesty and transparency which the **Organisational Model** is intended to achieve and of the methods which **Forma e Funzione** intends to pursue, in implementing an appropriate system of procedures and controls.

8.1 INITIAL COMMUNICATION

The adoption of this **Organisational Model** is communicated to **Recipients** through delivery of copies to each (in printed and/or electronic form) which must be countersigned in acknowledgement of receipt and by placing the document in a place accessible to all **Recipients**. In addition, Forma e Funzione shall ensure that the Model is published on the company *Intranet*.

The adoption of the **Organisational Model** shall be communicated to new employees by handing them a copy of same as well as the **Group Code of Ethics** (in printed form and/or electronically).

8.2 NOTIFICATION OF ANY AMENDMENTS TO THE ORGANISATIONAL MODEL

Any amendment to the Organisational Model must be communicated to the **Recipients**, pointing out the amendments themselves, through mechanisms - including electronic - designed to ensure effective acknowledgement of receipt of the communication.

8.3 TRAINING

Training activities aimed at spreading awareness of the regulations set out in the **Legislative Decree**, its contents and means of application, according to the level of responsibility of the Recipients, the risk level in the area in which they operate and whether or not they have representative functions for **Forma e Funzione**.

In particular, the level of training and informing of the personnel of **Forma e Funzione** will be greatly more in-depth as regards those who operate in at-risk areas of activity.

Training also includes, in addition to specific courses, the use of disclosure tools, for example, occasional updating e-mails or internal information notes.

In any case, subsequent to the formal adoption of the **Organisational Model** by the Board of Directors, general introductory courses will be held aimed at defining the regulatory framework of reference, the key principles of the Organisational Model, disclosure duties and the conduct rules to be followed in at-risk areas.

The training programme can be implemented through methods which enable, amongst other matters, all **Recipients** to be updated regarding changes and additions to the regulations and the **Organisational Model**.

Compulsory attendance of training sessions will be formalised by requiring signature confirming attendance, including electronically.

The **Supervisory Body** may stipulate specific controls, in the scope of its own powers, aimed at verifying the quality of the content of the training programmes and the efficacy of the training provided.

Failure to participate without good reason, may be considered by **Forma e Funzione** as a breach of the **Organisational Model**.

Forma e Funzione promotes knowledge of and compliance with the **Organisational Model**, including by External Consultants and other third parties identified by the Supervisory Body. These persons may also be provided with relevant information concerning the principles, policies and procedures which **Forma e Funzione** has adopted based on this Model, as well as the texts of contractual clauses which, in line with the principles, policies and Protocols contained in the **Organisational Model** as well as in the Group Code of Ethics, will be adopted by the Company.

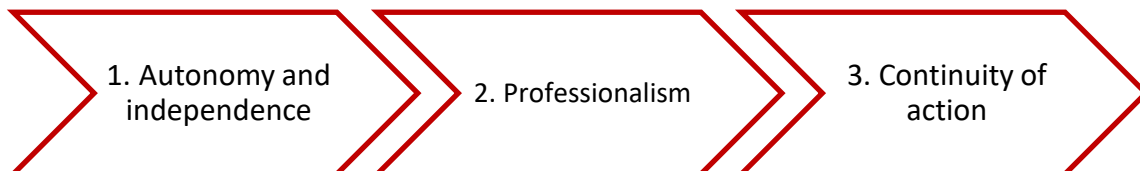
9 SUPERVISORY AND CONTROL BODY

9.1 ROLE OF THE SUPERVISORY BODY

The **Board of Directors** of **Forma e Funzione**, in implementing the provisions of the **Legislative Decree**, instituted the **Supervisory and Control Body**, which has been assigned powers of **oversight of the functioning of and compliance with the Organisational Model**, as well as being **responsible for its updating**. Thus, activities of oversight and monitoring provided for in the **Organisational Model** is the sole competence of the **Supervisory Body**.

The appointment of the **Supervisory Body**, as well as any recall (for good reason) is the competence of the Board of Directors. The **Supervisory Body** reports directly to the **Board of Directors**.

In terms of the requirements of the Decree (Articles 6 and 7) and the stipulations contained in the Report accompanying the **Legislative Decree**, the characteristics of the **Supervisory Body** are:



1. Autonomy and independence

The requirements of autonomy and independence guarantee the effective fulfilment of the duties and functions assigned to the **Supervisory Body**. To this end it is necessary that the **Supervisory Body** is not directly involved in the management activities which are the subject of their monitoring activities and that they be hierarchically independent in carrying out their duties.

These requirements are designed to guarantee the highest degree of hierarchical independence of the **Supervisory Body**, allowing them to report on the activities of **Senior Management**, including the President, the CEO and other members of the Board of Directors.

2. Professionalism

The **Supervisory Body** must possess technical-professional skills suited to the functions they are obliged to carry out. These characteristics, associated with independence, guarantee the objectivity of their opinion.

3. Continuity of action

The **Supervisory Body** must:

- 1) constantly work on monitoring the **Organisational Model** with the necessary powers of investigation, as well as with the support of external Consultants;
- 2) oversee the implementation of the **Organisational Model** and ensure it is constantly updated;
- 3) not perform operational duties which might affect their overall vision of company activities which they are required to maintain.

9.2 COMPOSITION OF AND APPOINTMENT TO SUPERVISORY BODY

Forma e Funzione has opted to choose a single-member body. The Board of Directors obtained, for the appointment, evidence concerning the independence, professionalism as well as requirements of integrity pursuant to Article 109 of Legislative Decree No. 385 of 1st September 1993 ("*Requirements of professionalism and integrity of company representatives*").

The Supervisory Body shall remain in office for the period defined by the Board of Directors in the deed of appointment. Its substitution before the expiry date of the mandate may take place only for just cause or justifiable reasons, for example:

- voluntary resignation by the Supervisory Body;
- intervening incapacity for natural causes;
- failure to maintain integrity requirements;
- failure to communicate to the Board of Directors confirmation of a reason for dismissal as set out in point 9.3 below;
- identification of a cause for suspension or recall as set out in paragraph 8.3 below.

The Board of Directors of **Forma e Funzione** has determined the annual remuneration due to the **Supervisory Body** for the duration of its mandate.

In the event of the revocation, suspension or recall of a member of the **Supervisory Body**, the Board of Directors will arrange for its reconstitution; the new nominee member shall remain in office for the entire duration of the mandate accorded to the other members.

For all operational aspects, the **Supervisory Body** shall provide for self-regulation through a specific Regulation, accompanied by standards aimed at ensuring optimum functioning. The adoption of this rule shall be notified to the Board of Directors at the next available meeting.

9.3 REASONS FOR (IN)ELIGIBILITY, REVOCATION, SUSPENSION AND RECALL OF THE SUPERVISORY BODY

As regards requirements of integrity, those persons who find themselves in the circumstances set out in Article 2382 of the Civil Code, "*Reasons for ineligibility and disqualification*" may not assume a role as member of the **Supervisory Body**.

In order to enable the evaluation by the Board of Directors of the existence or otherwise of reasons of incompatibility for the position or a conflict of interest, the **Supervisory Body** must communicate the following when proposing nominations:

- a) conflicts of interest, even potential, with **Forma e Funzione**;

- b) direct or indirect shareholdings relevant to **Forma e Funzione** in terms of Article 2359 of the Civil Code;
- c) administrative functions with delegated or executive powers in **Forma e Funzione**;
- d) criminal proceedings or sentences pending either in Italy or abroad, even if they have not yet come to court, at the request of parties ("*plea bargain*"), except for purposes of rehabilitation or for expungement of an offence.

The **Supervisory Body** is responsible for the timely notification of any changes which may occur during the course of its mandate.

The Board of Directors, on receipt of such notifications, is required to assess same in line with considerations of integrity and compatibility.

Recall

The Board of Directors of **Forma e Funzione** may recall the **Supervisory Body** in the event that any relevant breach with regards to the mandate conferred is identified, in compliance with the requirements set out in the **Organisational Model**; in the event of an alleged breach of the obligations set by Regulation by the **Supervisory Body**, and when the Board of Directors has become aware of the aforementioned reason for ineligibility, prior to the appointment of the **Supervisory Body** and not indicated in the self-certification; when the reason for disqualification occurs as set out below.

Disqualification

The **Supervisory Body** is barred from holding office from the moment when, subsequent to its appointment:

- it finds itself in the circumstances set out in Article 2382 of the Civil Code "*Reasons for ineligibility and disqualification*";
- when the requirement of integrity can no longer be assured.

Suspension

The following constitute reasons for the suspension of the functions of the **Supervisory Body**:

- the application of personal precautionary measures;
- the provisional application of precautionary measures in terms of Article 10(3) of Act 575 of 31 May 1965, "*Anti-Mafia provisions*" as substituted by Article 3 of Act 55 of 19 March 1990 and subsequent amendments and additions.

9.4 MEASURES TAKEN TO VERIFY THE EFFECTIVENESS AND CONTINUED IMPLEMENTATION OF THE ORGANISATIONAL MODEL AND THE INTERVENTION PLAN

The **Supervisory Body**, in liaison with members of management of the organisational units from time to time, must periodically check on the efficacy and suitability of the **Organisational Model** to prevent unlawful conduct as set out in the **Legislative Decree**. These include, in particular:

1. **verification of individual documentation.** To this end, it will periodically verify the deeds and contracts relating to at-risk processes, according to procedures identified by same;
2. **control over of the Special Section and the Protocols already mentioned.** To this end it will periodically carry out checks as to the efficacy and implementation of the Special Section and the relative protocols;

3. **check on the level of awareness** of the **Organisational Model** through an analysis of requests for clarification and notifications received;
4. **periodic updating** of *Risk Assessment* activities for purposes of revising the mapping of potentially at-risk activities, particularly where there have been organisational changes or changes to the *business* of the Company, or in the case of additions in or amendments to the **Legislative Decree**.

To develop a schedule of oversight powers assigned, the **Supervisory Body** shall annually present to the Board of Directors its own **Intervention Plan**, detailing the activities it intends to carry out and those areas which will be subject to checking. The **Supervisory Body** may also effect, within the ambit of sensitive company activities, and wherever considered necessary for the fulfilment of its own functions, those controls not included in the Intervention Plan (the so-called “surprise checks”)

In implementing the Intervention Plan, the **Supervisory Body** shall adopt procedures suitable for effecting its monitoring and control activities, which will be notified to affected functionaries, and may institute working groups on specific themes. In particular circumstances, (for example the occurrence of the aforementioned violations), the **Supervisory Body** is required to systematically apply procedures for the research into and identification of those risks which are subject to analysis.

In particular, it may ask to consult the documentation relevant to activities pursued by an individual organisational unit and of the persons in charge of the at-risk processes for purposes of monitoring and/or control, obtaining any copies, as well as conducting interviews and enquiries, if necessary, in written form. During the course of these operations, it is required to keep the **Officer in Charge** of the organisational unit concerned fully informed.

Following checks carried out, the Supervisory Body may notify the **Officer in Charge** of any observations and/or suggestions.

Activities carried out by the **Supervisory Body** must be documented, including in summary form. The relevant documentation must be conserved by the **Supervisory Body** itself, in such a way as to ensure its confidentiality, as well as in compliance with the legislation concerning the protection of personal data.

The **Supervisory Body**, following checks relating to statutory amendments which may take place from time to time, as well as the advent of new at-risk processes, shall propose to the Board of Directors such amendments and updates to the **Organisational Model** as it deems fit.

In carrying out checks, the **Supervisory Body** may make use of external consultants with the proper relevant experience.

An annual *budget* is assigned to the **Supervisory Body**, determined by Resolution of the Board of Directors, to enable the **Supervisory Body** to carry out its functions with full autonomy, without limitations due to insufficient financial resources for its budget. In any event, the **Supervisory Body** may request additional resources from the Board of Directors with regards to funding allocated to it, to enable normal operations to continue and carry out such analyses and investigations as are considered necessary to monitor the suitability of the **Organisational Model**.

9.5 NOTIFICATIONS OF BREACHES - WHISTLEBLOWING

On 29 November 2017 Act No. 179 of 30 November 2017 came into force concerning “*provisions for the protection of those providing disclosures of offences or irregularities which has come to their attention during the course of a public or private working relationship*” (so-called *Whistleblowing*).

In particular, Article 2 of the Act cited above, fundamentally changes Article 6 of Decree 231, adding three new points.

In accordance with the legislative reform, The Organisational Model must now provide for the activation of one or more channels which will enable the transmission of notifications concerning unlawful conduct or violations of the Model - necessarily relevant and based on accurate and consistent factual elements - to ensure the integrity of the entity itself.

These channels must ensure that the identity of the whistle-blower remains confidential in activities for processing the disclosure. Thus, the legislation stipulates that at least one alternative channel must be available, suitable to guarantee, in electronic form, the confidentiality of the identity of the whistle-blower.

In addition, the Model must stipulate that acts of reprisal or discrimination against a *Whistle-blower* are prohibited. The person making the disclosure may not be dismissed, demoted or transferred if such measures could be considered as retribution or discrimination resulting from the whistleblowing.

Any discrimination against whistle-blowers may be reported to the Labour Inspectorate. The latter shall be required to take the necessary measures in his/her area of competence.

Finally, legislative reform also includes a penalty system: Models must make provision for a disciplinary system, penalties with regard to the violations concerning whistle-blower protection, as well as regarding intentional or grossly negligent disclosures which are unfounded.

Finally, the European Union issued the European Directive on Whistleblowing (2019/1937), in force from 17 December 2021, which provides for the adoption of new standards of protection in favour of *whistle-blowers*.

Forma e Funzione is compliant with the principles and operative regulations contained in Act 179/2017 and of EU Directive 2019/1937.

For this reason, **Recipients** of this **Organisational Model** are obliged to timeously provide the Supervisory Body with the following information:

- 1 the commission or attempted commission of unlawful conduct set out in the **Legislative Decree**;
- 2 any violation of codes of conduct or operational codes set by the **Organisational Model** of which has directly or indirectly come to their attention;
- 3 in any case, any act, fact, event or omission discovered or observed during the exercise of their responsibilities and the fulfilment of tasks assigned, of a critical nature in accordance with the **Legislative Decree**;
- 4 observations on the suitability of the system, highlighting any new requirements.

The disclosure mentioned above - **based on accurate and consistent facts** - must be addressed to the Supervisory Body electronically to an electronic mail address [●] or in printed form to the following address: Forma e Funzione S.r.l., for the Attention of the Supervisory Body, No. 64 Antonio Pacinotti, 21100 Varese (VA).

The Supervisory Body, or anyone receiving the information, shall act with utmost confidentiality, to protect the whistle-blower from any retaliatory, discriminatory and/or harmful conduct associated - directly or indirectly - with the disclosure itself, which is expressly prohibited and subject to penalties set out in the **Disciplinary System**, must ensure the secrecy of the identity of the whistle-blower (except as required under any statutory obligations).

The **Supervisory Body**, on receipt of a disclosure based on information/knowledge at its disposal, may:

- nor carry out any further investigations and verifications without informing the whistle-blower.
- carry out all inspection operations and controls to ascertain the existence of the facts disclosed and may call, whenever deemed appropriate, both the whistle-blower to obtain further information, ensuring the necessary confidentiality, and the presumed author of the offence, as well as carrying out all investigations which may be necessary to assess the veracity of the disclosure.

To this end, any disclosure/communication sent to the **Supervisory Body** shall be conserved by the **Supervisory Body** in an appropriate electronic and/or “hard copy” form in accordance with the dispositions in force concerning the protection of personal data. Clearly, only members of the **Supervisory Body** should have access to these communications and may only make use of them for purposes of investigation and verification in accordance with its functions.

In any case, the **Supervisory Body** is required to assess whether it is opportune to advise the Directors of the disclosure received.

Where there is a **Disclosure concerning conduct that is unlawful or in Breach of the Model concerning members of the Supervisory Body**, these must be sent to the physical postal address indicated, For the Attention of the **Chairman of the Board of Directors**. The latter must check and conserve the Disclosure in accordance with the provisions of paragraphs 9.5 and 9.6.

In addition to what has been set out above concerning the obligation to make disclosure to the Supervisory Body, **Senior Management** is required to notify the **Supervisory Body** of:

- a. any change which concerns the delegation system of the organisational structure of **Forma e Funzione**;
- b. any new company activities or opening of premises;
- c. any information relevant to and concerning the functioning and updating of the **Organisational Model**.

The modalities and timelines of *ad hoc* information flows to the **Supervisory Body** for specific areas of activities with risk-offence potential are set out in detail in **Attachment 4 - Information Flows to the Supervisory Body**.

Any omission or delay in communication to the **Supervisory Body** of flows of information listed above shall be considered a breach of the **Organisational Model** and may be subject to the penalties set out in the Disciplinary System which is detailed in paragraph 11 below.

9.6 PROCESSING OF DISCLOSURES

The **Supervisory Body** shall evaluate all disclosures of breaches received or non-compliance with the **Organisational Models** revealed in exercising its own activities.

The **Recipients** are required to collaborate with the **Supervisory Body**, to enable additional information as deemed necessary by the **Supervisory Body** to be gathered for an accurate and complete assessment of the disclosure. Any resultant measures are applied in accordance with the provisions of the Disciplinary System as set out in paragraph 11 below.

Without prejudice to the contents of paragraph 9.5 above, the **Supervisory Body** shall notify the line manager of the person who has committed the breach and the Chairman of the Board of Directors of **non-compliance** with the **Organisational Model** revealed in exercising their own activities or notify other Organisational units (after having previously verified its basis in fact), for initiating procedures in terms of the Disciplinary System as set out in paragraph 11 below, regarding the person responsible for the breach.

If the violation is particularly serious, or concerns a member of Senior Management, the **Supervisory Body** shall inform the Board of Directors.

All information sent to the **Supervisory Body** shall be processed and conserved by the **Supervisory Body** in an appropriate electronic and/or “hard copy” archive in accordance with the provisions of European Regulation 2016/679 concerning the protection of personal data (GDPR).

9.7 INFORMATION FROM THE SUPERVISORY BODY TO COMPANY ORGANS

The **Supervisory Body** reports directly to the Board of Directors in accordance with the provisions of the **Organisational Model**.

The **Supervisory Body** shall inform the **Board of Directors** in writing as to the application and effectiveness of the Organisational Model at least quarterly (in particular highlighting monitoring carried out and the outcome of same, as well as any updating of at-risk processes), or on other occasions with regards to specific or important situations.

The Supervisory Body may be called before the Board of Directors to report on its own activities and may call on the Board to confer with them. The **Supervisory Body** may also take the opportunity of being heard by the Board of Directors at any time it deems necessary to report promptly concerning breaches of the **Organisational Model** or to request that attention be given to critical matters concerning its functioning and in respect of the **Organisational Model** itself. The **Supervisory Body** may confer directly with the Chairman of the Board of Directors in cases of necessity and/or urgency.

The **Supervisory Body** may provide clarification where there are problems in interpretation or queries with regard to the **Organisational Model**.

10 MANAGEMENT METHOD OF FINANCIAL RESOURCES

Article 6(2)(c) of the **Legislative Decree** requires determination of the management method of the financial resources suitable to prevent the commission of offences.

Therefore, the **Company** considers it appropriate to issue a Protocol relative to the management of financial and cash flows which govern each individual type of transaction, the persons involved and their respective powers, the instruments used and their links to the administrative/accounting systems, to be integrated with the **Organisational Model**.

SECTION III

11 DISCIPLINARY SYSTEM

11.1 GENERAL PRINCIPLES

This Disciplinary System has been adopted pursuant to Article 6(2)(e) and Article 7(4)(b) of the **Legislative Decree**.

The system is aimed at penalising failures to comply with the Code of Conduct set out in the Special Section and in the Protocols to the **Organisational Model**, in compliance with the relevant regulations and the National Collective Bargaining Agreement, where applicable.

The imposition of disciplinary penalties for breaches of the Code of Conduct set out in the Special Section and in the Protocols to the **Organisational Model** anticipates the eventual instigation of proceedings under the criminal law and the outcome of the subsequent assessment thereof for the commission of one or more of the offences described in the **Legislative Decree**.

11.2 SCOPE OF APPLICATION

The disciplinary system applies to all Recipients of the Organisational Model and in particular to:

- Employees (management and clerical staff);
- Managers;
- Senior Management;
- Third Parties.

11.3 BREACHES OF THE ORGANISATIONAL MODEL

Sanctions may be applied for breaches consisting of:

- a) failure to comply with the provisions contained in the **Organisational Model**, including the code of conduct contained in the **Protocols** and/or the **Group Code of Ethics**;
- b) conduct which, directly or indirectly, constitutes an offence in terms of the **Legislative Decree**;
- c) failure to participate, without good reason, in training provided pursuant to the **Legislative Decree**, **Organisational Model** and the **Group Code of Ethics**;
- d) lack of, or falsified evidence of, activities carried out with regards to the reporting, filing and monitoring of relevant documentation to obstruct transparency and the verification of same;
- e) breach or circumvention of control systems carried out through the removal, destruction or alteration of supporting documentation, or in the conduct of activities aimed at preventing line managers and the **Supervisory Body** from monitoring or accessing the information and documentation required;
- f) failure to comply with provisions relating to signing powers and delegation systems;
- g) breach of the obligation to provide information to the **Supervisory Body**;
- h) conduct that constitutes a violation of measures to protect **Whistle-blowers** in terms of paragraph 9.5 of the **Organisational Model**;

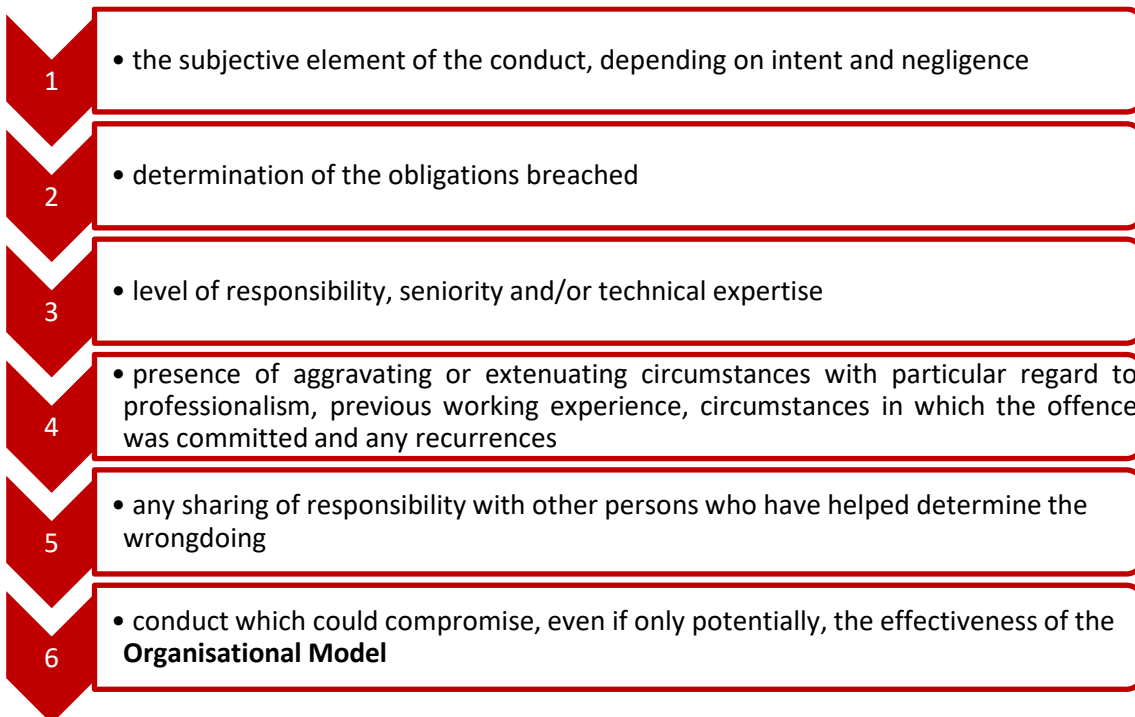
- i) conduct which constitutes making serious **Disclosures** intentionally or with gross negligence as per paragraph 9.5 of the **Organisational Model**, which are proven to be unfounded.

The list of examples is by way of example and is not peremptory.

11.4 GENERAL CRITERIA FOR THE IMPOSITION OF PENALTIES

Any failure to comply with, or breach of, the **Organisational Model** should be notified to the **Supervisory Body**, or to the line manager of the person concerned, as well as the Chairman of the Board of Directors competent for the imposition of the penalties provided for by law.

In individual cases, the type and the extent of the penalties specified will be applied in proportion to the seriousness of the breaches and, bearing in mind the elements listed below:



Where one or more infractions are committed in a single act, which may be punishable by various penalties, the most serious penalty shall be applied.

Any application of disciplinary penalties, regardless of the institution of any proceedings and/or the outcome of any court process, must be guided by the principle of timeliness, as far as possible, and be in line with the applicable Collective Bargaining Council Agreement.

11.5 PENALTIES FOR EMPLOYEES (MANAGERS – CLERICAL STAFF)

In terms of the combined provisions of Articles 5(b) and 7 of the **Legislative Decree**, considering prior notice to be given and the procedure prescribed in Article 7 of Act No. 300 of 20 May 1970 (the so called Workers' Charter) as well as the applicable Collective Bargaining Council Agreement applicable to employees of Forma e Funzione, the sanctions provided for in this paragraph may be applied, taking account of the general criteria above with regard to managers and clerical employees:

- a) **Verbal warning**

The penalty of a verbal warning may be imposed in cases of minor intentional violations of the Code of Conduct set out in the Organisational Model or to procedural errors due to non-serious negligence. There is no need for prior notification of the penalty.

b) Written warning

A written warning may be imposed in cases of recidivism, by the employee, for infractions which have already resulted in a verbal warning as set out in point a) above, or in the case of commission of infractions.

c) Imposition of a fine up to a maximum of 4 hours of salary

Other than for cases of recidivism for the commission of infractions which may result in the application of a written warning, a fine (up to a maximum of **four hours** of salary) may be applied in cases in which, depending on the level of seniority and technical expertise, and whether such intentional and/or negligent conduct is sufficiently serious as to compromise, even if only potentially, the effectiveness of the Organisational Model.

d) Suspension of remuneration and service

The penalty of suspension of remuneration and service (maximum of **10 days**, scaled according to the seriousness of the offence committed) may be handed down in cases of serious breaches of the Code of Conduct and the Protocols, which may expose Forma e Funzione to liability via-a-vis third parties, as well as instances of recidivism in the commission of infractions which may have resulted in the imposition of a fine. In addition, such may also be imposed in instances of a breach of measures concerning whistle-blower protection as set out in paragraph 9.5 of the Model - General Section - or by making serious declarations intentionally or with gross negligence which are subsequently found to be baseless.

e) Dismissal with notice

The penalty of dismissal with notice is imposed in instances of many repeated violations as set out in the points above. In addition, this may also be imposed in cases where there have been breaches of the Code of Conduct and the protocols which have occurred intentionally or with gross negligence concerning key areas for Forma e Funzione, to the point where the imposition of the sanction of suspension set out in the preceding point is insufficient.

f) Dismissal without notice

The penalty of dismissal without notice with the immediate termination of the working relationship may be imposed for breaches so serious as to cause a breach in the fiduciary relationship with Forma e Funzione and which, therefore, do not allow for the continuation, even provisionally, of the working relationship, for example, but not limited to:

- i. Breach of the Code of Conduct and the Protocols having an impact external to the company and/or fraudulent circumvention of same, carried out with direct intent for the commission of an unlawful act relevant in terms of the Legislative Decree;
- ii. breach and/or circumvention of the monitoring system, effected by means of the removal, destruction, or alteration of documentation, or by preventing line managers and the Supervisory Body from monitoring or accessing the information requested and the documentation.

Where an employee appears to have committed an offence subject to dismissal without notice, Forma e Funzione may resort to the precautionary suspension of the employee with immediate effect.

In instances where the Company has decided to proceed with dismissal, same will be effective from the day on which the precautionary suspension occurred.

Where the employees mentioned above have powers to represent Forma e Funzione externally, the imposition of the penalty may include the withdrawal of such powers.

11.6 PENALTIES FOR MANAGERS

In terms of the combined provisions of Articles 5(b) and 7 of the Legislative Decree and current legal and contractual provisions, the penalties indicated in this point may be applied with respect to managers, while observing general and formal procedures for such imposition (written complaint and request for reasons):

a) Written warning

The penalty of a written warning may be imposed in instances of negligent violations of the Code of Conduct and the Control Protocols indicated in the Special Section of the Organisational Model. In addition, such may also be imposed in instances of a breach of measures concerning whistle-blower protection as set out in paragraph 9.5 of the Model - General Section - or by making serious declarations intentionally or with gross negligence which are subsequently found to be baseless.

b) Dismissal without notice

The penalty of dismissal without notice may be imposed in instances which derive from a breach of the fiduciary relationship which will not permit the continuation, even provisionally, of the working relationship, for example, but not limited to:

- i. breach of the Code of Conduct and of the Protocols having an impact external to the company and/or fraudulent circumvention of same, carried out with direct intent for the commission of an unlawful act relevant in terms of the Legislative Decree;
- ii. breach and/or circumvention of the monitoring system, effected by means of the removal, destruction, or alteration of documentation, or by preventing line managers and the Supervisory Body from monitoring or accessing the information requested and the documentation.

Where a manager appears to have committed an offence subject to dismissal, the Company may resort to precautionary suspension with immediate effect.

Where Forma e Funzione elects to proceed with dismissal, this will be effective from the day on which the precautionary suspension occurred.

Where the manager has powers to represent Forma e Funzione externally, the imposition of a written warning may include the withdrawal of such powers.

11.7 PENALTIES FOR SENIOR MANAGEMENT

Breaches of the **Organisational Model** and/or the **Group Code of Ethics** by a member of **Senior Management** must be notified to the Board of Directors which will decide which appropriate measures to adopt.

Among the penalties applicable to **Senior Management** are: revocation of powers, of power of attorney and/or the appointment conferred on the interested party and, where there may also be an employee relationship with the Company, the penalties set out in the preceding paragraphs 11.5 and 11.6 may also be imposed.

The application of protection measures is independent of, and without prejudice to, the ability of the **Company** to bring an action for liability and/or damages.

11.8 BREACHES AND PENALTIES FOR THIRD PARTIES

Forma e Funzione notes that any conduct by Consultants, Suppliers or other persons with business relationships with the Company (including “**Third Parties**”) may include the risk of the commission of an **Offence** which may lead to disciplinary action.

However, Third Parties which have:

- a) violated the principles contained in the **Group Code of Ethics** related to the reason for their appointment or in conduct involving the commission of an offence relevant pursuant to the **Legislative Decree**;
- b) violated and or circumvented the monitoring system of **Forma e Funzione**, including through the removal, destruction, or alteration of documentation relating to their appointment or have prevented line managers and the **Supervisory Body** from being able to monitor or access the information and documentation requested;
- c) failed to provide to Forma e Funzione and/or its control bodies, documentation relating to activities performed or provided incomplete or untrue information to frustrate the transparency and verifiability of same;
- d) violated, even through acts of omission, norms, regulations and/or other company policies concerning protection of health and safety in the workplace, or with respect to environmental matters;

will be considered as actions of non-fulfilment of contractual obligations assumed, with all legal consequences; which may include - in the most serious instances and concurrently with contractual provisions - termination of the contract and/or withdrawal of the appointment as well as compensation for any damages suffered by the **Company**.

SECTION IV

12 SPECIAL SECTION

- **Special Section I:** Offences against the Public Administration.
- **Special Section II:** IT Offences and unlawful data processing.
- **Special Section III:** Organised crime.
- **Special Section IV:** Offences of counterfeiting of currency, public credit cards, revenue stamps or instruments or identifying marks.
- **Special Section V:** Industrial and commercial crimes.
- **Special Section VI:** Corporate offences.
- **Special Section VII:** Offences of culpable homicide and serious personal injury or grievous bodily harm, committed in violation of accident prevention and workplace health and safety regulations.
- **Special Section VIII:** Receiving stolen goods, money laundering and the use of money, goods or services of illegal origin.
- **Special Section IX:** Offences concerning payment in non-cash instruments.
- **Special Section X:** Copyright offences.
- **Special Section XI:** Incitement not to make statements, or to make false statements, to judicial authorities.
- **Special Section XII:** Environmental crimes.
- **Special Section XIII:** Offences involving the employment of foreign nationals who are illegal immigrants.
- **Special Section XIV:** Tax offences.
- **Special Section XV:** Smuggling
- **Special Section XVI:** Transnational crimes

13 PROTOCOLS

- **Protocol PT1** - Management of relationships with the Public Administration.

- **Protocol PT2** - Management of Finances and Cash Flows.
- **Protocol PT3** – Accounting management, preparation of Financial Statements and Tax Compliance.
- **Protocol PT4** - Management of purchases and production operations.
- **Protocol PT5** - Management of trade operations.
- **Protocol PT6** - Management of Workplace Health and Safety and Environmental Protection.
- **Protocol PT7** - Selection and management of personnel.
- **Protocol PT8** - Management and use of the IT System.