

**General Part of the Organization, Management And Control Model pursuant to  
Legislative Decree No. 231/2001  
of Mei Srl**

<b>N.</b>	<b>REVISION</b>	<b>DATE</b>	<b>For the board of directors</b>
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## DEFINITIONS

- **Sensitive activities:** Activities of MEI SRL within which conduct, even potentially, constituting one of the offenses under Legislative Decree 231 of 2001 could be committed.
- **CCNL:** National collective labor agreement in force for the various categories of workers.
- **Client:** a person or a legal entity who uses the goods and/or services produced and/or offered by MEI SRL.
- **Code of Ethics:** The ethical and moral principles adopted by MEI SRL.
- **Consultants or Collaborators:** Individuals who, by virtue of their professional skills, provide intellectual work in favor of and/or on behalf of MEI SRL based on a mandate, contract, or other professional collaboration relationship.
- **Legislative Decree 231/2001 or Decree:** Legislative Decree of June 8, 2001, no. 231 and subsequent amendments.
- **Employees:** Individuals who have a subordinate or quasi-subordinate employment contract with MEI SRL.
- **MEI SRL:** MEI SRL or Company.
- **Supplier:** a person or a legal entity who produces, trades, distributes products, raw materials, components, services, professional consultations, technical consultations, etc., used by the Company.
- **Management Officers - Whistleblowing:** (hereinafter also referred to as the "Committee") A natural person or office dedicated to managing Reports of illegal activities, internal, autonomous, and with personnel specifically trained for managing the reporting channel, or an external entity, also autonomous and with personnel specifically trained for managing the reporting channel.
- **Public service officer:** One who "performs a public service in any capacity," meaning an activity regulated in the same forms as a public function but characterized by the absence of its typical powers (cf. art. 358 of the penal code).
- **Confindustria guidelines:** Confindustria's guiding document<sup>1</sup> for the construction of Organizational, Management, and Control Models pursuant to Legislative Decree no. 231 of 2001.
- **Model:** The Organizational, Management, and Control Model pursuant to Legislative Decree 231/2001.
- **Corporate Bodies:** Shareholder's Meetings, Auditor and Reviewer, Board of Directors, Supervisory Body.
- **Supervisory Body:** The body referred to in Article 6 of Legislative Decree of June 8, 2001, no. 231.
- **Partner:** Contractual counterparts, person or legal entity, with whom MEI SRL enters into any form of collaboration.
- **P.A.:** Public administration, public official, or public service officer.
- **Public official:** One who "exercises a legislative, judicial, or administrative public function" (cf. article 357 of the penal code).
- **Offenses:** The offenses of administrative liability, as specified in Legislative Decree of June 8, 2001, no. 231.

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<sup>1</sup> Approved in its first version on 7 March 2002 and updated on 31 March 2008 and subsequently in March 2014 and June 2021

- **Company Officer:** Person who holds representation, administration, or management functions of MEI SRL or one of its units with financial and functional autonomy, as well as a person who exercises, even de facto, the management or control of MEI SRL pursuant to Legislative Decree of June 8, 2001, no. 231.
- **Subordinate Subject or Subordinates:** Persons subject to the direction or supervision of one of the Company Officer pursuant to Legislative Decree of June 8, 2001, no. 231.
- **TUF:** Legislative Decree of February 24, 1998, no. 58 (Consolidated Law on Finance).
- **TUS:** Legislative Decree of April 9, 2008, no. 81 (Consolidated Law on Safety).
- **TUA:** Legislative Decree of April 3, 2006, no. 152 (Consolidated Law on Environmental Matters).
- **Top Management:** Board of Directors of MEI SRL.
- **Whistleblowing policy:** The procedure for the submission and management of internal reports and protection measures pursuant to Legislative Decree 24/2023.

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MEI SRL, according to its statute, has the following purposes:

- to promote study and development activities about business and inter-company strategies on behalf of and in favor of third-party companies and affiliated or controlled companies. For this purpose, it may carry out, by way of example, promotional activities, study of business problems, setting up and managing organizational, financial, administrative, and commercial aspects, subject to the prohibitions of the law of November 23, 1939, no. 1815;
- to carry out commercial activities related to the production of the aforementioned companies;
- to facilitate the meeting between different business realities in order to undertake initiatives suitable to promote better managerial, economic, and financial development and profit;
- to carry out the production, installation, repair, and trade of electrical, electronic, and electromechanical systems of any type and kind;
- the production, repair, sale, and trade of machine tools, automatic and semi-automatic machines, equipment, and vehicles in general, as well as the activity of special constructions of metal carpentry and containers, processing and sorting of metals;
- to promote the analysis, development, and implementation of information and automation systems, the evaluation and selection of computer configurations, the selection and training of specialized personnel in the data processing sector, the marketing of accessories for electronic systems;
- the study, development, and analysis, production, marketing, repair, and sharpening of tools for any mechanical processing to be used for the processing of any material;
- the realization and sale of production lines for tools with different degrees of automation;
- the purchase, sale, exchange, leasing, construction, renovation, maintenance of any kind of property, whether civil, industrial, or artisanal, both in Italy and abroad;

- the management and leasing of properties both in Italy and abroad.

For the exclusive purpose of achieving the corporate purpose and in an instrumental function with respect to it, the company may also carry out any commercial, movable, and real estate operation deemed necessary or useful, may assume and grant loans, invest sums in fixed and variable income securities, directly or indirectly acquire interests or stakes in companies, businesses, or entities with a similar, related, or connected purpose (not for placement purposes and not predominantly); provide both real and personal guarantees, including in favor of third parties.

In any case, activities reserved to financial intermediaries under Article 106 of Legislative Decree No 385 of 1 September 1993 are excluded; as well as those activities reserved to securities brokerage firms under Article 1 of Law No 1 of 2 January 1991.

## 1. INTRODUCTION

The organizational Model, structured in a General Part and Special Parts, includes an overview of the regulations contained in the Legislative Decree of June 8, 2001, no. 231, and indicates a series of criteria, rules, guidelines, and measures considered suitable to meet the needs and purposes of preventing the offenses under such Decree.

The General Part of the Model specifically indicates:

- the offenses under Legislative Decree of June 8, 2001, no. 231;
- the Recipients of the Model and the Code of Ethics;
- the methods of adoption and implementation of the Model;
- the criteria for the establishment of the Supervisory Body;
- the sanctioning system to safeguard against violations;
- the obligations of information, communication, and training of personnel on the Model;
- the channel for reporting illegal activities pursuant to Legislative Decree 24/2023.

The Special Parts, taking into account the corporate purpose of the Company, identify the activities of the Company that are sensitive to the risk of offenses under Legislative Decree of June 8, 2001, no. 231, the general and specific principles of good conduct, the preventive measures established by the Company to safeguard against these risks, and the essential control measures aimed at preventing or mitigating illegal activities.

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

- the Code of Ethics that defines the ethical and moral principles of the company;
- all internal provisions, measures, acts, and operational procedures of the company that constitute the implementation of this document (e.g., attribution of powers and/or delegations, organizational charts, *job descriptions*, statute, procedures for workplace safety, quality manual, DVR, management system for health, safety, and environment if adopted, risk analysis in terms of data confidentiality and privacy, SGSL, etc.).

## **2. ADMINISTRATIVE LIABILITY OF LEGAL ENTITIES, COMPANIES, AND ASSOCIATIONS**

Legislative Decree of June 8, 2001, no. 231, introduces and regulates, for the first time in our legal system, the administrative liability of entities with legal personality and companies and associations (even without legal personality) as a result of conduct constituting offenses committed in their interest or to their advantage.

The provisions of Legislative Decree of June 8, 2001, no. 231, apply when Company Officers and/or Subordinates have engaged in non-compliant behavior or illegal conduct constituting one of offenses under the Decree, and from such conduct, the Company has derived interest or advantage (cf. art. 5 Legislative Decree 231/2001).

In such circumstances, in criminal proceedings the Company may be attributed an autonomous liability separate from that of the Company Officers or Subordinate who engaged in the non-compliant behavior or illegal conduct constituting the offense; such liability remains on the Company by law even if the offender has not been identified or if the offense has been extinguished for a reason other than amnesty.

The administrative liability in criminal proceedings of companies under the Decree, in fact, always adds to and never replaces that of the individual responsible for the illegal conduct, whose behavior constitutes the basis for attributing such liability to the Company.

Legislative Decree of June 8, 2001, no. 231, also aims to raise awareness among all stakeholders of the Company, as it also affects - with the applicable penalties - the assets of those who, even indirectly, have had an interest or have derived an advantage from the illegal behavior of Company Officers and/or Subordinates.

The sanctioning system of the Decree provides for different types of sanctions that expire within five years from the date of the offense; these include administrative pecuniary sanctions, disqualification sanctions, publication of the sentence, and confiscation (cf. art. 9 of the cited Decree).

The reference criteria for determining the sanctions to be applied are: the severity of the act, the degree of responsibility of the company, and the activities undertaken by the latter to prevent the offenses.

For more serious cases, such as offenses committed in violation of health and safety regulations in the workplace, the application of disqualification sanctions is also provided, such as:

- a) disqualification from carrying out the activity;
- b) suspension or revocation of authorizations, licenses, or concessions functional to the commission of the offense;
- c) prohibition from contracting with the public administration, except to obtain public service performances;
- d) exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted;
- e) prohibition from advertising goods or services.

## **3. SCOPE OF APPLICATION**

The Decree applies to all entities with legal personality, companies, associations even without legal personality, and private entities holding a public service concession. The Decree does not apply to the State, territorial public entities, non-economic public entities, or entities performing functions of constitutional significance (e.g., trade unions, political parties, etc.).

#### 4. RECIPIENTS

Recipients under this Model are deemed to be, without exception:

- the Personnel of MEI SRL, and therefore, the employees, including those abroad, of MEI SRL, as well as all those who collaborate with it under a quasi-subordinate employment relationship and/or collaboration in general, including project collaborators, temporary and agency workers, etc.;
- those who, even de facto, perform management, administration, direction, or control functions for MEI SRL or for one of its organizational units, including corporate bodies (Directors, Auditors, Reviewer and Audit Firms, Supervisory Body, etc.);
- those who directly or indirectly, permanently or temporarily, establish contracts and/or collaboration relationships with MEI SRL, in any capacity, operating on behalf of the same or cooperating in the performance of its activities and the pursuit of its purposes;
- all subjects who, in any case, act in the interest of MEI SRL as they are linked to it by contractual legal relationships or other agreements (e.g., *joint venture partners*, *business initiative partners*, etc.);

as well as all persons listed in art. 3, paragraph 3 of Legislative Decree 24/2023 on Whistleblowing.

Recipients of the Model are required to strictly comply with the provisions contained therein and its annexes, which are an integral and substantial part of it.

#### 5. CRITERIA FOR ATTRIBUTING LIABILITY

The criteria for attributing liability to companies are distinguished into objective and subjective criteria.

**Objective criteria** (found in art. 5 of the Decree) are:

- I. That offense was committed by a subject linked to MEI SRL by a qualified relationship. In this sense: 1) Among the Company Officers, we find those who hold representation, administration, or direction functions of MEI SRL or one of its financial and functional organizational units, as well as persons who, even de facto, manage and control it; 2) Among the Subordinate Subjects, we find persons subject to the direction or supervision of one of the subjects referred to in point 1). With reference to the latter, particular importance is given to the activity actually carried out, as well as the existence of a subordinate employment contract, in order to avoid circumventing the provisions of the Legislative Decree of June 8, 2001, no. 231, by outsourcing activities for which the offenses under the Decree could be integrated;
- II. That the offense is committed in the interest or to the advantage of MEI SRL in an area related or functional to its corporate purpose. For the illegal conduct of the Top Management and/or Subordinate to integrate liability for MEI SRL, it is sufficient that one of the two objective conditions - interest or advantage - is met in favor of the company.

To this end, it is useful to clarify that:

- **Interest** exists when the Corporate Officers and/or Subordinates acted with the intent to favor MEI SRL regardless of whether this objective was actually achieved (constitutes an *ex-ante* of the conduct),
- **Advantage** exists when MEI SRL has derived or could have derived a positive economic or other result from the conduct of the Company Officers and/or Subordinates (constitutes an *ex-post* of the conduct).

Finally, based on established case law, the liability resulting from illegal conduct committed by Company Officers and/or Subordinates of another company, belonging to a group, can be extended to the parent company, and the offense committed in the subsidiary could be attributed to the parent company.

The **critterion for subjective attribution** of liability to the entity (found in art. 6 of the Decree) consists of culpability in a normative sense, meaning a violation of behavioral rules aimed at preventing the commission of offenses and essentially consists of the so-called "organizational fault," understood as the entity's choice not to adopt or (even if adopted) not to apply suitable and effective organizational, management, and control measures aimed at preventing offenses under the Decree.

Organizational fault should not be confused (or overlapped) with the culpability of the person responsible for the offense, as it is found precisely in the "negligence" or "deficiency" of the entity's organization, which was unable to prevent the commission of the offense<sup>2</sup>.

In this regard, as highlighted in a ruling by the Court of Cassation<sup>3</sup>: "(...) *the teleological element of the agent's conduct must be the consequence not so much of a subjective attitude of the individual but of a specific 'negligent' organizational structure of the company, to be understood in a normative sense, because it is based on the reproach deriving from the entity's failure to adopt the organizational and managerial precautions necessary to prevent the commission of the offenses provided among those suitable to establish the liability of the collective entity*"; in the investigation concerning the configurability of the offense attributable to the entity - continues the Court - "*the negligent conduct of the subjects responsible for the criminal case (offense of the administrative offense) is relevant if the lack or inadequacy of the precautions prepared for the prevention of the offenses provided by Legislative Decree no. 231/01 is found. The occurrence of such organizational deficiencies, as they determine the conditions for the occurrence of the offense, justifies the reproach and attribution of the offense to the entity, in addition to supporting the legal construction for which the entity is liable for its own act (and not for the act of others).*"

## 6. EXEMPTION

Legislative Decree of June 8, 2001, no. 231, provides for the exclusion of liability for the company if, before the commission of the Offense, it has adopted and effectively implemented an organizational, management, and control Model that is effective and suitable for preventing offenses of the type that occurred.

<sup>2</sup> Cass. Pen. Sentence no. 18413/2022: "(...) *the absence of the model, its inadequacy or its ineffective implementation are not ex se constitutive elements of the offence committed by the entity, such being, in addition to the co-presence of the organic and teleological relationship between the person responsible for the offence and the entity (so-called "reinforced" organic identification), the fault of the organisation, the offence and the causal link that must run between the two*' and again, according to the Supreme Court, the fault of the organisation <<(...) constitutes, so to speak, a specifically identified "culpable" way of being, proper to the organisation of the entity, that has allowed the person (natural person) organic to the entity to commit the offence>>.

<sup>3</sup> Cass. Pen. quoted sentence.

Legislative Decree of June 8, 2001, no. 231, also provides that companies will not be held liable if the Company Officers and/or Subordinates acted exclusively in their own interest or that of third parties.

For the purposes of exemption from liability, in the case of the commission of offenses by a Company Officers and/or Subordinate, the company's liability is presumed unless it can demonstrate:

- that it had adopted and effectively implemented, before the commission of the act constituting the Offense, an organizational, management, and control Model suitable for preventing the commission of illegal acts like the one that occurred;
- that it had established a Supervisory Body within MEI SRL, independent, autonomous, and ensuring continuity of action, tasked with overseeing the functioning, compliance with the Model, and its updating;
- that the illegal conduct was committed by fraudulently circumventing the existing organizational, management, and control Model;
- that there was no omitted or insufficient supervision by the Supervisory Body.

According to the provisions of Legislative Decree of June 8, 2001, no. 231, the company has an autonomous title of liability and is not jointly liable with the perpetrator of the Offense. The company's liability is also established when the perpetrator of the Offense has not been identified and/or the Offense undergoes an extinguishing event.

## 7. OFFENSES AND SANCTIONS

The company may be held liable for the offenses under Legislative Decree of June 8, 2001, no. 231.

In Annex 3, the list of applicable offenses is provided.

## 8. GOVERNANCE

MEI SRL is managed by a Board of Directors, whose members have the power to carry out the necessary operations for the implementation of the corporate purpose, subject to the need for specific authorization in cases required by law.

The legal, substantive, and procedural representation of the company is entrusted to the Chairman of the Board of Directors, who may also delegate a director.

## 9. CONTROL SYSTEM

### General Principles

The Control System of MEI SRL is structured to ensure proper information and adequate monitoring of its activities. With particular attention to the organizational structure, MEI SRL identifies tasks, functions, and responsibilities of its personnel. Additionally, in the distribution of assignments or business activities, it operates according to the following principles:

- i. Segregation of functions, meaning no one can manage an entire process independently.
- ii. Control, meaning every operation, transaction, action must be: verifiable, documented, consistent, and appropriate.

iii. Documentation of controls, meaning the control performed, even if only supervisory, must be documentable and subject to documentary evidence.

### **Control Activities**

The Control Activities of MEI SRL generally provide that:

- the corporate organizational chart and also the one for safety purposes are clearly defined and disclosed;
- every significant operation is pre-authorized by those with the power to do so;
- clear responsibilities are identified in the execution of their characteristic activities;
- powers of representation, proxies, and/or delegations are conferred in compliance with specific areas of exercise and amount limits related to the assigned responsibilities;
- the integrity and completeness of the data managed are ensured through the necessary exchange of information between the operational structures to which tasks, phases, and processes are assigned.

### **Financial Resources**

With particular reference to the management of financial resources, MEI SRL constantly monitors (through the internal and external functions assigned to this) that the system in place maintains over time the suitability requirements necessary to ensure such management in compliance with the obligations imposed by Italian, UE, and international laws; in particular, except as specified within each of the specific Special Parts of the Model (as provided by Legislative Decree of June 8, 2001, no. 231), regarding the management of financial resources, the monitoring activity carried out by the top management of MEI SRL is generally aimed, by way of example and not exhaustively, at verifying:

- compliance with the subject matter limits attributed by law to corporate bodies;
- compliance with the power limits attributed by statute to the top management body;
- the legality of the acts performed by MEI SRL in the management of financial resources;
- the assignment of powers adequate to the organizational structure, roles, tasks, and responsibilities of each;
- the traceability and retrievability of the activities performed with the available financial resources;
- the effectiveness of control activities in financial matters and the traceability and documentation of the controls performed;
- the timing of planning and *budget* preparation;
- the mandatory approval by the Board of Directors and/or the Assembly (depending on the provisions of the law and/or the articles of association/statute and/or board resolutions) of extraordinary operations;
- compliance with the Assembly's authorization resolutions before the start of extraordinary operations;
- the adequate attribution and compliance with the power limits recognized for operating on the company's accounts and financial resources, for carrying out extraordinary operations, and for carrying out the operations permitted by the corporate purpose in financial matters;
- compliance with the joint signature criterion, where its application has been evaluated based on the operation to be carried out;

- the periodic reporting by the delegated bodies pursuant to art. 2381 of the Civil Code on the state of exercise of the delegation attributed, including in financial matters or for the execution of extraordinary operations.

### **9.3. CONTROL BODIES**

#### **Administrative Body**

The Administrative Body (also known as the Board of Directors) is responsible for directing, coordinating, and controlling the company's management. The Administrative Body is also responsible for the entire internal Control System.

#### **Auditor / Sole Auditor**

The Auditor is responsible, according to law and statute, for monitoring the adequacy of the organizational, administrative, accounting, and financial structure.

#### **Accounting Audit**

The accounting audit and control are carried out by the Sole Auditor according to the law.

#### **Employer**

In terms of health and safety in the workplace, the employer of MEI SRL is responsible for ensuring compliance with the obligations under Legislative Decree of April 9, 2008, no. 81.

#### **Function Delegate pursuant to art. 16 of Legislative Decree of April 9, 2008, no. 81 (if appointed)**

The Function Delegate, within the limits of the attributions and competencies recognized by the Employer and accepted by the Delegate, acts as the Employer's *alter ego*. For this reason, the Function Delegate also has a role in ensuring compliance with and proper implementation of the obligations under Legislative Decree of April 9, 2008, no. 81.

#### **Quality Manager (if appointed)**

The Quality Manager (if appointed) is responsible for supporting the design, implementation, monitoring, and improvement of the quality management system for the flows and production processes of MEI SRL.

#### **Health, Safety, and Environment Management System Manager (if appointed)**

The Health, Safety, and Environment Management System Manager (if appointed) is responsible for supporting the design, implementation, monitoring, and improvement of the health and safety management system in MEI SRL.

#### **Data Controller and Authorized/Designated Subjects for Information and Data Processing (*privacy decree and subsequent amendments - European Regulation 2016/679 - GDPR*)**

MEI SRL is the Data Controller for the information and data provided to the company and is responsible for fulfilling the obligations imposed by the applicable regulations. The authorized/designated subjects are the individuals who, under the responsibility of MEI SRL and within its organizational structure, handle data processing and compliance with the specific reference regulations on behalf of the company.

#### **Technical and Functional Managers**

The Technical and Functional Managers or Area Managers of MEI SRL, within the scope of their assigned competencies, are responsible for the activities they conduct for the company and the activities carried out by their Subordinates.

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

The Employees of MEI SRL are responsible for the proper performance of the assigned activities and for reporting the outcomes to their respective Managers.

### **Supervisory Body**

The Supervisory Body is the body appointed by resolution of the Board of Directors, tasked with overseeing the functioning, compliance with the models, and updating them.

## **10. DELEGATION SYSTEM**

### **10.1. Premise**

The attribution of powers to operate is inspired by the following main criteria:

- "Accuracy" of the delegated matter and the limitations of powers;
- "Publicity" of powers and responsibilities, both internally and externally;
- "Consistency" of representation powers with the assigned competencies;
- "Certainty" in the execution of the attributed representation and/or signing power.

### **10.2. Delegations and Proxies**

#### **Essential Requirements for Attribution**

The issuance of mandates, delegations, and proxies to operate as representatives in the interests and to the advantage of MEI SRL respects the following principles:

- All those who engage with the Public Administration on behalf of MEI SRL must be expressly authorized either by function or through specific delegation;
- Each delegation and/or proxy specifically and unequivocally defines the attributed powers and the limits within which to operate;
- The delegate and/or proxy holder is granted spending powers appropriate to the conferred functions;
- The proxies are made public.

#### **Issuance and Revocation of Delegations and Proxies**

The issuance of delegations and proxies must occur within the limits set by law, as well as the provisions of the Statute, with the management methods established by the top management body. The Board of Directors (in compliance with the provisions of the statute and those of art. 2381 of the Civil Code) periodically verifies, also with the support of the competent corporate functions, the compliance of the delegation and proxy system in force and its consistency with the organizational structure.

## 11. ORGANIZATIONAL, MANAGEMENT, AND CONTROL MODEL

### Adoption of the Model

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

This Model has been developed by MEI SRL, taking into account the activities actually carried out as well as the methods of performing such activities, the nature, and the size of its organization.

MEI SRL has initiated a preliminary analysis of the corporate context. In particular, the following have been examined: the history of MEI SRL, the corporate context, the market, the corporate organizational chart, the governance system, the control system, the delegation system, and the procedures already formalized within MEI SRL for the performance of company activities. Therefore, the following have been carried out:

- Individual interviews with administrators and area managers involved;
- An analysis of the corporate organizational charts and the system of distribution of responsibilities and powers;
- An analysis of the robustness of existing procedures and/or controls;
- An analysis of the control activities carried out.

### Objectives Pursued

MEI SRL ensures conditions of fairness and transparency in conducting its business. To this end, it has taken advantage of the opportunity provided by Legislative Decree of June 8, 2001, no. 231, and has initiated a project to analyze its organizational and control management tools to verify the compliance of behavioral principles and procedures already adopted with the purposes provided by the Decree.

In this sense, the adoption of the Model constitutes a valid tool for raising awareness among all those who operate in the name and on behalf of MEI SRL, as well as a stimulus to adopt correct behaviors.

In particular, with the adoption of the Model, MEI SRL aims to achieve the following main objectives:

- determine, in all those who operate in its interest or to its advantage, the awareness that, in case of violations of the legal provisions, including those reported in Legislative Decree 231/2001 and those present in the special part of the Model, they may incur criminal sanctions imposed on them and administrative sanctions chargeable to the company;
- reiterate that illegal behavior is strongly condemned by MEI SRL, as it is contrary, in addition to legal provisions, to the principles of the Code of Ethics, the provisions of this Model, and the values to which MEI SRL intends to adhere in conducting its business activities;
- allow MEI SRL, through monitoring activities on risk areas, to intervene promptly to prevent and counter the commission of illegal conduct that may integrate the offenses under the Decree;
- provide adequate information to the Recipients about the adoption of the Model;
- continue to spread a corporate culture based on preventive control;

- condemn any behavior that does not comply with the law or internal provisions, particularly the instructions contained in this Model and the Code of Ethics of MEI SRL;
- create and maintain an effective and efficient organization of the company, through processes that focus on roles, decision-making, and the management of internal and external information;
- implement all necessary measures to eliminate, as quickly as possible, any risk situations of committing illegal conduct integrating the offenses under Legislative Decree 231/2001.

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

This document constitutes an internal regulation of MEI SRL, binding for the company and all its Recipients. In particular, the Code of Ethics is the expression of the ethical and moral values of MEI SRL.

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

### **Modifications and Updates of the Model**

Modifications, integrations, and updates of the Model are the responsibility of the Administrative Body, which can also intervene on the proposal of the Supervisory Body. By way of example and not exhaustively, the update of the Model must be initiated when:

- violations or evasions of the provisions contained therein have occurred, demonstrating its ineffectiveness or inconsistency for the prevention of offenses;
- significant changes have occurred in the regulatory framework, or in the organization and activities of MEI SRL, requiring the initiation of new specific analyses and the development/revision of special parts and specific protocols;
- in all other cases where modification, integration, and/or updating of the Model is necessary or useful.

The Chairman of the Board of Directors *may make ordinary and merely formal adjustments to the Model that do not require prior specific analysis*. In such circumstances, the Chairman must report to the Board of Directors on the activities carried out. The Supervisory Body must be constantly informed about the modifications, integrations, and updates made to the Model, protocols, procedures, and existing controls in MEI SRL.

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

Compliance with the requirements set forth in the Legislative Decree of June 8, 2001, no. 231, is an essential element for the appointment of the Supervisory Body.

Therefore, it is necessary that this control body has the ability to exercise its powers and functions concretely and that it is placed by the administrative body in a position to be able to exercise/fulfill these powers and functions correctly. This is an indispensable prerequisite for the effectiveness of the control action entrusted to the Supervisory Body and

thus for the related exemption from liability of the entity if all other conditions provided by the applicable regulations are met.

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

### **Tasks and Functions**

The Supervisory Body is tasked with constantly monitoring:

- the functioning of the Model;
- compliance with the Model; and
- updating the Model.

### **Regulation of the Supervisory Body**

The Supervisory Body, at its first meeting, must adopt its own operating regulations, which must, among other things, provide evidence of the planning methods for the assigned control activities and propose the approval of its annual budget to the Administrative Body.

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

Considering the size, characteristic activity of MEI SRL, and its turnover, the Company, in order to ensure greater effectiveness of the controls required by law, has opted for a monocratic/plural composition of the Supervisory Body. The Administrative Body will define the number of members of the Supervisory Body at the time of appointment. External members to MEI SRL may be called to be part of the Supervisory Body, provided that each possesses the following requirements:

- **Autonomy and independence:** understood as the autonomy of the control initiative and independence (from any form of interference and/or conditioning, including personal, as well as potential conflicts of interest) towards any subject related to MEI SRL and, in particular, the top operational and/or managerial bodies, especially considering that the function exercised by the Supervisory Body also involves monitoring the activities of the Company Officers, including the members of the top management body.

For this reason, the Supervisory Body must be placed in the organizational chart of MEI SRL in the highest possible hierarchical position, reporting, in the performance of its function, only to the top management body. The Supervisory Body must be able to dispose of specific corporate resources and avail itself of the collaboration of all personnel in the functions/areas of MEI SRL.

To this end, the Administrative Body must provide the Supervisory Body with specifically dedicated corporate resources, in number and value proportionate to the assigned tasks, approving annually the budget proposed by the same, as an adequate allocation of financial resources.

The Supervisory Body may use these resources for any needs necessary for the proper performance of its tasks, for example, if necessary, availing itself of specialized consultants, undertaking work travels, etc.

In appointing the members of the Supervisory Body (in this case in a plural form), the Administrative Body must consider the following criteria (from the Confindustria Guidelines):

1. In the case of a composition with only external members, the requirements of autonomy and independence must be referred to the individual members;
2. In the case of a mixed composition of the Body, since total independence from the entity cannot be required from internal members, the degree of independence of the Body must be assessed as a whole.

In summary, the Supervisory Body can be considered autonomous and independent<sup>4</sup> when it is constituted and operates: (i) avoiding that the Supervisory Body as a whole is entrusted with operational tasks since there must be no identity between the controlled and the controller; (ii) eliminating economic or personal interference and conditioning by the top management bodies; (iii) providing in the Model effective causes of ineligibility and removal from the role of members of the Supervisory Body, ensuring integrity, absence of conflicts of interest, and relationships of kinship with the corporate bodies and the top management.

➤ **Professionalism:** The Supervisory Body must also possess, within itself, technical-professional skills appropriate to the tasks and functions it is called upon to perform.

Therefore, the Supervisory Body must be composed of individuals with expertise in economics, law, process analysis, corporate risk control and management, investigation, control, and verification.

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

The Board of Directors, once the members of the Supervisory Body have been identified, at the time of appointment, must verify the existence of the conditions and requirements required by the Model, based on professional profiles, concrete field experiences, acquiring, if useful, the necessary references also from third parties and the declarations collected directly from the candidates.

Given the heterogeneity of the technical aspects that regulate the operation of MEI SRL, the Supervisory Body, in order to implement the useful or necessary skills for the proper performance of its activities and ensure its professionalism (as well as its autonomy), may use the specific budget made available by the Administrative Body, in order to acquire from outside the entity the skills that may be necessary to integrate its own.

The Supervisory Body may also, by way of example and not exhaustively, avail itself of external professionals, equipping itself with competent resources in a specific and detailed manner, in legal matters, corporate organization, auditing, accounting, finance, workplace safety, environmental matters, etc.

Summarizing the above, the requirement of professionalism for each member of the Supervisory Body can be considered fulfilled<sup>5</sup> when the same has competence in inspection matters (especially for verification activities following the occurrence of the offense, in order to understand why the offense occurred and suggest further preventive measures for the future) and consultancy (for verification activities and suggestions of measures to be adopted to prevent the offense in an appropriate, effective, and efficient manner), capable of carrying out statistical

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<sup>4</sup> See Confindustria Guidelines version June 2021 page 82

<sup>5</sup> See Confindustria Guidelines version June 2021 page 82

sampling activities, risk analysis, evaluation and containment, questionnaire development and evaluation. At least one member of the Supervisory Body should have legal expertise.

➤ **Continuity of Action:** The Supervisory Body is required to continuously carry out the activities necessary for monitoring the application of the Model with adequate commitment and the necessary investigative powers.

Continuity of action should not be understood as "incessant operation," as such an interpretation would necessarily impose a Supervisory Body exclusively internal to the entity.

Continuity of action means that the activity of the Supervisory Body should not be limited to periodic meetings of its members but should be organized based on an action plan and the constant conduct of monitoring and analysis activities of the entity's prevention system.

It is also important to remember what is stated on page 80 of the Confindustria guidelines - 2021 edition - which specifies, referring to the judgment of the Rome Court of April 4, 2003, that: *"To ensure the effective and constant implementation of a model as articulated as the one outlined by Decree 231, especially in large and medium-sized companies, the presence of a structure dedicated full-time to the monitoring activity on the Model is necessary, without operational tasks that could lead it to make decisions with economic-financial effects"* (cf. Trib. Roma, April 4, 2003).

Continuing on this point, the Confindustria guidelines - 2021 edition - state that: *"(...) This does not exclude, however, that this structure can also provide **opinions** on the construction of the Model, so that it is not weak or deficient from its elaboration: **any consultancy, in fact, does not affect the independence and objectivity of judgment on specific events (...)**."* In summary, according to the cited Guidelines (page 82), continuity of action of the Supervisory Body exists when a structure dedicated to the monitoring activity on the model has been set up and the documentation of the activity carried out is continuously maintained.

### **Term of Office**

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

### **Eligibility Requirements**

The Administrative Body, at the time of appointing the members of the Supervisory Body, must verify that each candidate possesses professionalism, integrity, independence, autonomy, can ensure continuity of action as described above, and has the necessary skills to perform the tasks assigned by the Decree.

All members of the Supervisory Body are required not to be in any of the conditions of ineligibility and/or incompatibility and conflict of interest listed below:

(a) having been subjected to preventive measures ordered by the judicial authority pursuant to the law of December 27, 1956, no. 1423 (*law on preventive measures against persons dangerous to security and public morality*) or the law of May 31, 1965, no. 575 (*provisions against the mafia*) and their subsequent amendments and integrations;

(b) being under investigation or having been convicted, even with a non-final sentence or issued under articles 444 and following of the Code of Criminal Procedure (plea bargaining) or with a conditionally suspended sentence, except for the effects of rehabilitation;

(c) being disqualified, incapacitated, bankrupt, or having been convicted, even with a non-final sentence, to a penalty that entails disqualification, even temporary, from public offices or the inability to exercise managerial offices.

The occurrence of even one of the above conditions will result in ineligibility for the position of member of the Supervisory Body and, if erroneously elected, such ineligibility will allow the administrative body to revoke the member for just cause; in such an event, the administrative body will proceed to replace the revoked member.

### **Revocation, Replacement, Termination, and Resignation**

Without prejudice to the previous point, the revocation from the position of member of the Supervisory Body can only be ordered for just cause. By way of example and not exhaustively, the following are conditions justifying revocation for just cause:

- the loss of eligibility requirements;
- failure to fulfill the obligations related to the assigned task;
- failure to comply with the principles of the Code of Ethics, general and special good conduct protocols of each adopted special part.

In the presence of just cause, the Board revokes the appointment of the member of the Supervisory Body who is no longer suitable and proceeds to their immediate replacement, recognizing the member's remuneration until the date of termination of the office.

A cause of termination from office, before the expiration of the term provided in this Model, is the subsequent inability or impossibility to perform the task.

Each member of the Supervisory Body can always resign from the office, with one month's notice, by written and motivated communication to the Board of Directors.

In case of termination or resignation of one of the members of the Supervisory Body, the Administrative Body promptly proceeds to replace the member who has become unsuitable.

### **Activities and Powers**

At its first meeting, the Supervisory Body proceeds to adopt its own regulations and appoint its President. To carry out the assigned tasks, the Supervisory Body is vested with the tasks and functions provided in this Model and all the powers of initiative and control over every business activity. This corporate body has an exclusive dependency only on the Board of Directors, to which it reports through its President.

The tasks and attributions of the Supervisory Body and its members cannot be questioned by any other body, organism, or corporate structure, without prejudice to the Board of Directors' ability to verify the consistency of the activities carried out by the Supervisory Body with the functions entrusted to it.

The Supervisory Body performs its functions in coordination with all other existing control bodies or functions. In particular, it coordinates with:

- the Administrators;
- the Head of the administration, finance, and accounting area;

- the Head of the office responsible for personnel management, including aspects related to the information and training of personnel on issues related to the Decree;
- the Employer pursuant to art. 2 of Legislative Decree of April 9, 2008, no. 81;
- the Function Delegate pursuant to art. 16 of Legislative Decree of April 9, 2008, no. 81 - if appointed;
- the RSPP pursuant to art. 2 of Legislative Decree of April 9, 2008, no. 81;
- the Quality Manager;
- the Manager of the health and safety management system;
- the Manager of the environmental management system;
- the Data Controller and Data Protection Officer (DPO) if appointed;
- the Technical Directors and Area or Function Managers of MEI SRL;
- the Employees, meaning all personnel employed by MEI SRL, including workers and clerks;
- the functions that perform risk activities for all aspects related to the control of existing operational procedures;
- the functions with which the Supervisory Body deems it useful, necessary, and/or indispensable to interact;
- the Auditor and/or the sole auditor.

The Supervisory Body, within the scope of its tasks, by way of example and not exhaustively, can:

- carry out or have carried out, under its direct supervision and responsibility, periodic inspection activities;
- access all information regarding the sensitive activities of MEI SRL;
- request information or exhibit documents regarding sensitive activities from all employees of MEI SRL and, if necessary, from the Sole Administrator, the administrative body, the body responsible for accounting audit (even if an audit firm is appointed), the subjects appointed in compliance with the regulations on safety, environmental matters, and those involved in data processing, and in general from all those involved in the activities of MEI SRL that are relevant for the effective and proper performance of the Supervisory Body 's functions;
- use external consultants for issues that require their assistance;
- propose the initiation of disciplinary measures and the adoption of disciplinary sanctions;
- verify the adequacy of the planning of specific training programs for personnel;
- address, at least annually, a written report to the Administrative Body;
- inform the interested parties or, more generally, the Administrative Body, about the activities carried out;
- receive information and communications from anyone;
- conduct investigations on facts reported by anyone;
- conduct periodic audits on activities identified as at risk.

### **Remuneration and Expense Reimbursement**

The remuneration due to the members of the Supervisory Body (including the President or those holding special positions) is established at the time of appointment or by subsequent decision of the Administrative Body.

Members of the Supervisory Body are also entitled to reimbursement of expenses incurred for office reasons.

### **Information Obligations towards the Supervisory Body - Information Flows**

Pursuant to the Legislative Decree of June 8, 2001, no. 231, the Model provides for methods of managing information flows to the Supervisory Body.

The proper and efficient performance of the Supervisory Body's functions is based on the ability to access all necessary information related to the identified risk areas. For this reason, the Supervisory Body must have access to all data and information necessary for the performance of its functions.

The obligation to provide information to the Supervisory Body is directed at all corporate functions and may concern the periodic results of control activities carried out to implement existing procedures and controls (e.g., summary reports of activities performed, monitoring activities, performance indicators, etc.) and any anomalies or irregularities found within the available information.

In addition to the information flows provided in the individual special parts, by way of example and not exhaustively, the information may concern:

- decisions related to the request, disbursement, and use of public funding;
- the reasons that justified the legal assistance requested by managers or employees for acts on which the Judicial Authority is proceeding;
- measures and/or news from the judicial police or other authorities indicating the conduct of investigations, even against unknown persons, not only for the offenses under Legislative Decree of June 8, 2001, no. 231;
- internal investigations and/or reports from which responsibilities emerge, even for the hypotheses of offenses under the Legislative Decree of June 8, 2001, no. 231;
- news related to the actual implementation of the Model, highlighting the disciplinary proceedings carried out and any sanctions imposed or the decisions to archive such proceedings with the related reasons;
- summary tables of contracts awarded to third parties for the execution of activities within and outside the company's site;
- summary tables of public tenders in which MEI SRL participates or will participate;
- summary tables of contracts awarded by both private and public entities in any form;
- news related to orders awarded by public entities or entities performing public utility functions;
- copies of periodic reports on health and safety at work and the environment, including DUVRI, DVR, PSC, POS, appointment acts for site functions, etc.;
- reports of controls carried out by company management on the activities performed by their subordinates.

The Supervisory Body must also receive copies of periodic reports on health, safety at work, and the environment.

It should be clarified that the information provided to the Supervisory Body aims to enable it to improve its control planning activities and not to impose specific and systematic verification activities of all represented phenomena<sup>6</sup>.

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<sup>6</sup> cf. p. 90 Guidelines of Confindustria edition 2021 - *'...With particular reference to the periodic information flows coming from the management, if they provide for the obligation to communicate the results of controls already carried out and not the transmission of information or documents to be controlled, such periodic flows make clear the different roles in the field of prevention. In fact, if well defined, the information flows make it clear that management must exercise control action, while the Supervisory Body - as an assurance mechanism - must assess the controls performed by management. Moreover, the obligation to report the results of controls to the Supervisory Body produces an effect of empowerment of operational management. With reference to information flows between the control bodies, the Supervisory Body is the recipient of event-driven flows from the Statutory Auditor, in the event it detects deficiencies and violations that are relevant from the standpoint of the 231 Organisational Mei Srl*

Regarding the obligation to communicate with the Supervisory Body, it is useful to emphasize that the obligation to inform the employer about behaviors contrary to the Model falls within the broader duty of diligence and loyalty of the employee pursuant to articles 2104 and 2105 of the Civil Code, which provide that the latter:

- must use the diligence required by the nature of the due performance, the interest of the company, and the higher interest of national production;
- must also observe the provisions for the execution and discipline of work given by the employer and the collaborators from whom they hierarchically depend;
- must not conduct business, on their own behalf or on behalf of third parties, in competition with the employer, nor disclose information related to the organization and production methods of the company or use it in a way that could harm it.

### Information Flows to the Supervisory Body

In order to allow all Recipients to communicate with the Supervisory Body so that it can monitor compliance with and the functioning of the organizational Model of MEI SRL, all Recipients can communicate with the Supervisory Body of MEI SRL using the following methods:

**Internal mail:** The communication, in order to ensure maximum confidentiality, must be sent to the administration area, addressed to the *Supervisory Body of MEI SRL* with the following wording on the outside of the sealed envelope: "*Communication for the Supervisory Body. Strictly Confidential Information.*"

**Ordinary external mail:** The communication, in order to ensure maximum confidentiality, must be addressed to the *Supervisory Body of MEI SRL, located in Ponte San Pietro (BG) – 24036 - via Ing. G.B. Caproni, 50*, with the following wording on the outside of the envelope: "*Communication for the Supervisory Body. Strictly Confidential Information.*"

**Email:** odv@meisystem.com

In all the above cases, the correspondence must not be opened and must be delivered to an external member of the Supervisory Body.

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*Model, as well as any facts or anomalies detected that fall within the scope of the processes assessed as sensitive for the commission of the offences in question; similarly, the Supervisory Board is required to inform the Auditor of any deficiencies found in the assessment of the actual implementation of the 231 Organisational Model, for example in the context of checks on processes sensitive to tax risks, on those relating to the risks of corrupt conduct, the commission of corporate offences, occupational health and safety and environmental offences. While respecting the respective roles in the internal control system, it would then be desirable, also with a view to overcoming the separation and duplication of checks, as well as the risk of information short-circuit, to exchange information flows between the internal audit function and the Supervisory Body on the results of their respective verification activities that have a common relevance for 231 purposes. The Supervisory Board should also receive a copy of the periodic reports on occupational health and safety. It should be clarified that the information provided to the Supervisory Board is intended to enable it to improve its own control planning activities and not, on the other hand, to impose on it punctual and systematic verification activities of all the phenomena represented. In other words, the Supervisory Board is not under an obligation to act, since it is left to its discretion (and responsibility) to determine in which cases to take action. It is worth adding that the obligation to provide information was probably also envisaged in order to give greater authority to the requests for documentation that become necessary to the Supervisory Board in the course of its audits. (...)*

## **Whistleblowing<sup>7</sup> – Reporting Channel for Violations under Legislative Decree 24/2023**

MEI SRL, in order to comply with the obligations set forth by Legislative Decree 24/2023, concerning the protection of individuals who report violations of Union law and the provisions concerning the protection of individuals who report violations of national regulatory provisions, has developed the **Whistleblowing** procedure (see Annex 1 to this General Part) which aims to describe and regulate the method for reporting violations (as defined in the policy) of which the whistleblower (as defined in the policy) becomes aware during the employment relationship or within the work context with MEI SRL, as well as the protection mechanisms provided to safeguard the whistleblower.

In particular, the document aims to describe:

- a) the roles and responsibilities of the functions involved in managing reports and those of the whistleblowing committee;
- b) the objective scope and content of the report;
- c) the subjective scope of application;
- d) the procedure and channels to be used for reporting alleged violations;
- e) the methods of managing the report and the procedure that is initiated when a report is made;
- f) the methods of informing the whistleblower and the reported person about the development of the procedure;
- g) the specific protection measures granted to individuals who make reports.

The purpose of the Whistleblowing policy is to remove factors that could hinder or discourage those who want to make reports from doubts and fears of retaliation or discrimination.

### **Reporting**

The managers of the reporting channel report annually on the functioning of the internal reporting systems to the Board of Directors and the Supervisory Body, providing in their report aggregated information on the results of the activities carried out and the follow-up given to the internal reports received.

In drafting this report, the committee is required to comply with the provisions on the protection of the whistleblower's identity pursuant to Legislative Decree 24/2023 and the applicable data protection regulations.

### **Information Flows to the Corporate Top Management**

The Supervisory Body will report *exclusively* to the Board of Directors regarding the implementation status of the Model, any critical issues, the need for updates and adjustments to the Model, the outcome of the activities carried out, and the reporting of any verified violations.

The Supervisory Body prepares a report at least annually that generally outlines:

- the activities and controls carried out during the year;
- any discrepancies between operational procedures and the provisions of the Model;
- new areas of offenses as provided by the Decree;

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<sup>7</sup> Law no. 179 of 30 November 2017, as amended and supplemented, Provisions for the protection of the authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship - Legislative Decree no. 231 of 8 June 2001 - Article 6, paragraph 2 - provisions on whistleblowing

- the verification carried out following reports received on violations of the Model and, in compliance with the confidentiality required by law, the results of the verifications concerning the aforementioned reports;
- any interventions to be implemented as a result of changes in the regulatory framework, detected or reported non-compliances, changes in the company's activities, or the level of risk detected by the company;
- an account of the expenses incurred compared to the budget assigned to the Supervisory Body by the Company.

Notwithstanding the above terms, the Board of Directors has the authority to convene the Supervisory Body at any time, which, in turn, has the authority to request the convening of the aforementioned bodies when deemed appropriate for the needs related to its office activities.

### **Collection and Storage of Information**

All information, reports, and documents provided for in the Model will be kept by the Supervisory Body 's secretariat, where present, or, in any case, by the Supervisory Body itself, in a specific archive (electronic and/or paper) for the period necessary to complete the activity and for the period required by law.

## **13. SANCTIONING SYSTEM**

Violations of the Model and the Code of Ethics committed by anyone must be reported to the Supervisory Body, without prejudice to all the prerogatives and measures adopted by the holder of disciplinary power. The duty to report violations of the Model lies with all its Recipients.

The Supervisory Body must proceed, respecting confidentiality, to communicate the outcome of the investigations carried out to the Board of Directors. Any sanctions will be imposed by the competent bodies of MEI SRL by virtue of the powers conferred on them.

By way of example and not exhaustively, the following behaviors may constitute disciplinary infractions:

- failure to comply, by omission or in collusion with others, with the Code of Ethics, protocols, procedures, and the Model;
- destruction, modification, concealment, or removal of documentation necessary for internal control as provided by the Model;
- drafting untruthful documentation, even with the help of third parties;
- acts aimed at obstructing the supervisory activities of corporate bodies and the Supervisory Body;
- denial of access to documentation and information necessary for control purposes;
- any other conduct that may constitute a violation of the Model, the Code of Ethics, protocols, procedures provided by the control system, etc.;
- unjustified refusal to undergo training;
- omission of actions necessary for the dissemination and/or application of the preventive control system.

### **Sanctions and Disciplinary Measures**

The Model, in accordance with the provisions of the Workers' Statute and the relevant National Collective Labor Agreement (CCNL), constitutes a set of behavioral rules to which personnel must strictly adhere. Any violation will

result in the initiation of the related disciplinary procedure and the imposition of the relevant sanctions. All Recipients are required to comply with the provisions contained in the Model, and any violation of the provisions of the Code of Ethics and the organizational, management, and control Model will be evaluated by the Employer to initiate a disciplinary procedure under the Workers' Statute.

In particular, disciplinary power is recognized to the employer by Article 2106 of the Civil Code, according to which non-compliance with the provisions contained in Articles 2104 and 2105 of the Civil Code, specifically the non-compliance with the duty of diligence, obedience, and the obligation of loyalty – which also includes violations or non-compliance with the principles and provisions of this organizational Model – may result in the application of disciplinary sanctions against the worker, depending on the severity of the infraction

### **The Method of Exercising Disciplinary Power Over Workers**

The concrete methods of exercising disciplinary power are established by Article 7 of the Workers' Statute, which makes the imposition of a sanction subject to a specific procedure aimed at ensuring the effectiveness of the worker's right to defense.

Sanctions may include:

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

An additional procedural guarantee is the necessary contestation of the charge to the worker. The employer cannot take any disciplinary action against the worker without first contesting the charge and giving the worker the opportunity to be heard in their defense; otherwise, the contestation is null and void. The contestation of the charge must be timely; the employer must proceed with the contestation promptly and cannot delay it in a way that makes it difficult for the worker to defend himself/herself. It must be carried out in immediate temporal connection with the fact charged to the employee, meaning immediacy must be evaluated with reference to the moment of commission or knowledge of the contested fact. The contestation must be precise and specific to allow the worker an effective defense, defining the scope and limits of their "allegedly" unlawful behavior. Therefore, it must contain the essential data and aspects of the alleged fact, even if it does not necessarily indicate the legal or collective agreement provisions assumed to be violated. It must not be generic or summary. Failure to comply with these obligations results in the nullity of the contestation. It must also contain any indications of previous episodes if the employer intends to weigh them in the overall evaluation. The charge must be promptly contested, and immediacy must be evaluated with reference to the moment of commission or knowledge of the contested fact. This requirement must be understood in good faith and is therefore compatible with the time interval necessary for the precise ascertainment of the worker's conduct. Following the written contestation of the charge, this requirement is considered essential both for certainty and immutability and to

set the time for the application of the disciplinary sanction. The worker may, within five days, present their written or oral justifications. In presenting their reasons, the worker may be assisted by a union representative to whom they adhere or give a mandate. Once the five-day period provided by Article 7 has elapsed, the employer may impose the disciplinary sanction.

In accordance with Article 2106 of the Civil Code, the disciplinary sanction must be proportionate to the severity of the fact. Regarding the application of the sanction, its measure must not be determined abstractly but concretely, taking into account not only the objective fact committed by the worker but also the circumstances in which the worker carried out the contested conduct.

The employer has the burden of proving the justifying grounds for the disciplinary sanctions, in principle also concerning proportionality, even when it is not of particular significance, as there is no necessary and immediate correlation between the existence of the worker's non-compliance and the applicability of disciplinary sanctions due to their particular nature and function. Indeed, these sanctions do not find their basis in the general rules of contractual relationships, not being comparable to penalties under Article 1382 of the Civil Code, and do not have a compensatory function, but have morally an afflictive scope, having a deterrent effect to prevent further violations.

Also, in accordance with Article 2106 of the Civil Code, sanctions must be proportionate to the severity of the committed infraction. Sanctions that result in permanent changes to the relationship, suspension from service and pay for periods exceeding 10 days, or fines exceeding 4 hours of base pay are prohibited. A worker who has been subjected to a disciplinary sanction may appeal, also through the union association to which they adhere or give a mandate, to the conciliation procedures provided by collective agreements, or take legal action, or may promote, within 20 days, the establishment of a conciliation and arbitration board. The establishment takes place through the Provincial Labor Directorate, and the execution of the sanction is suspended until the board's decision. If the employer does not appoint their representative within 10 days of the invitation, the board does not proceed, and the disciplinary sanction has no effect. Disciplinary power is recognized to the employer by Article 2106 of the Civil Code, according to which non-compliance with the provisions contained in Articles 2104 and 2105 of the Civil Code, specifically non-compliance with the duty of diligence, obedience, and loyalty, may result in the application of disciplinary sanctions against the worker, depending on the severity of the infraction.

### **Measures Against Employees**

In the event of violations of the Model by employees, the provisions of Article 7 of Law No. 300 of May 20, 1970, as amended (Workers' Statute), and the current National Collective Labor Agreement (CCNL) of the category will apply. If the conduct constitutes a violation of the duties of the employment relationship, without prejudice to the disciplinary procedure and the related measure, MEI SRL may make decisions taking into account the provisions of Article 2119 et seq. of the Civil Code.

### **Measures Against Managers**

In the event of violations of the Model by managers, the holder of disciplinary power will initiate the relevant procedures for any contestations and the application of the sanctions provided for, in accordance with the law and the

CCNL of the category, with the revocation of the powers attributed to them through formal acts such as proxies, delegations, etc., where provided by applicable regulations and/or deemed appropriate.

### **Measures Against Directors**

If a member of the Administrative Body violates the Model, the Supervisory Body must immediately inform the Board of Directors of the violation. Following the communication, the Board of Directors, after evaluation, applies, in compliance with the law, the measure it deems appropriate based on the severity, fault, and damage caused to the Company by the Director's behavior. If the violation has damaged the trust relationship with the Company, the Board of Directors may proceed, in compliance with corporate law provisions, with the necessary formal acts to revoke the Director's position for just cause.

### **Measures Against Members of the Board of Statutory Auditors/Sole Auditor**

In the event of a violation of the Model by a member of the Board of Statutory Auditors/Sole Auditor, the Administrative Body, if the violations are such as to justify revocation for just cause, proposes to the Assembly the adoption of the relevant measures and carries out the further tasks provided by applicable regulations.

### **Measures Against Third Parties**

Regarding relationships with third parties, the relevant contracts must include mechanisms or contractual clauses that:

- inform the counterparties of the adoption of the Model pursuant to Legislative Decree No. 231 of June 8, 2001;
- specify that failure to comply with the obligations provided by Legislative Decree No. 231 of June 8, 2001, will result in the automatic termination of the contract pursuant to Article 1456 of the Civil Code, without prejudice to any right to compensation for damages caused to the Company.

The failure to include these clauses or contractual mechanisms must be communicated by the corporate function managing the contract in question, indicating the reasons for this omission, to the Supervisory Body.

## **14. COMMUNICATION, INFORMATION AND TRAINING SYSTEM**

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

MEI SRL will organize meetings for the communication and dissemination of the Code of Ethics and the organizational, management, and control Model adopted for the management and prevention of risks as per Legislative Decree No. 231 of June 8, 2001.

Given the importance of understanding this subject for the proper conduct of business activities in compliance with principles of transparency, adherence to regulatory and legal provisions, and ethical-social principles, as well as to ensure appropriate dissemination within the company, MEI SRL will set up an electronic folder accessible to all employees, where the following documents and their subsequent amendments and additions will be available:

- ✓ the Code of Ethics;
- ✓ the text of Legislative Decree No. 231 of June 8, 2001;
- ✓ the organizational, management, and control Model, general part and special part.

For clients, suppliers, and third parties in general, MEI SRL will also ensure information about the adoption of the Model and the Code of Ethics by publishing on its website:

- ✓ the General Model;
- ✓ the Code of Ethics;
- ✓ the Whistleblowing Procedure.

Regarding relationships with suppliers and third parties who have commercial dealings with MEI SRL, they must be informed, as specified above, about the adoption of the Model and the Code of Ethics, also specifying that non-compliance with the provisions of Legislative Decree No. 231 of June 8, 2001, and the Code of Ethics of MEI SRL may constitute grounds for the automatic termination of the contractual relationship pursuant to Article 1456 of the Civil Code. Therefore, any contract/order stipulated by MEI SRL must include a specific clause expressly stating this indication.

The dissemination of the Model and the Code of Ethics is mandatory: the specific communication, information, and training activities provided to both staff (employees and workers) and management and corporate executives must be documented.

## **14.2. Training**

In terms of training, MEI SRL, in addition to planning general training aimed at communicating, informing, and training top management and subordinates on the provisions of the Decree, the reasons for its adoption, and the legal reasons that inspired the adoption of the Model, will also plan an adequate specific training program aimed at personnel in risk areas, to be provided based on the workplaces, levels, and tasks performed.

## **14.3 Training Plan**

### **Principles**

The Training Plan will be structured taking into account the content and delivery methods, the qualifications of the Recipients, the risk level of the area in which they operate, and the powers and/or delegations conferred on them.

The training and its content will be organized into distinct modules based on the level and organizational role of the Recipients, considering:

- as mentioned, the responsibilities and roles (with particular regard to those performing sensitive activities);
- new hires and the assignment of new roles. Particular attention must be paid to new hires, for whom specific training modules must be provided, and to personnel assigned to new roles (especially those performing sensitive activities).

### **Content of Training Sessions**

The training must include the following content:

- an institutional part common to all recipients, covering the relevant regulations, the Model, and its operation;
- a special part related to specific operational areas, aimed at disseminating knowledge of offenses, the applicable scenarios, and the specific safeguards in the areas of competence of the Recipients.

Training is **mandatory** and must be documented, including a final certificate of course attendance and the related learning. The following different methods may be used for training delivery:

- classroom sessions with dedicated meetings or by introducing specific modules within already adopted standard training sessions;
- e-learning: through a module related to the institutional part for all employees, with a test to verify learning.

The training content must be appropriately updated in light of regulatory developments and changes to the Model.

#### **Monitoring and Verification of Training Plan Implementation**

MEI SRL will be responsible for collecting evidence related to the actual planning of training, participation in training programs, and the storage of documentation in the appropriate archives and/or folders of the relevant personnel. The Supervisory Body may conduct periodic checks on the employees' knowledge of the Decree and the Model.

### **15. CRITERIA FOR ABSTRACT APPLICABILITY OF OFFENSES TO MEI S.R.L.'S CHARACTERISTIC ACTIVITY**

The Administrative Body will also evaluate the abstract sensitivity of the cases provided for by the Decree to the specific/characteristic activity of MEI SRL, taking into account, by way of example and not exhaustively, the following criteria:

- subjective conditions of imputability;
- objective conditions of imputability;
- exclusion criteria;
- direct or indirect connection of the conduct to the activity of MEI SRL;
- interest or advantage for MEI SRL;
- repetitiveness of the unlawful conduct within the business activity, as well as the consequences and damages suffered by MEI SRL;
- internal processes/flows that could be sensitive to the specific unlawful conduct considered;
- prosecution of the offense for intent or negligence;
- reasonable probability of the realization of the risky unlawful conduct within the company's processes/flows.

By using these criteria and any others that will be continuously considered, MEI SRL and its management will be able to prioritize interventions and/or initiate appropriate action plans for the business activities most sensitive to the risks under Legislative Decree 231/2001 and those that may become so in the future.

**MEI SRL**

**ANNEX 1**  
**WHISTLEBLOWING POLICY**

***WHISTLEBLOWING POLICY***

PROCEDURE FOR THE SUBMISSION AND MANAGEMENT  
OF INTERNAL REPORTS  
AND FORMS OF PROTECTION

## HISTORY OF VERSIONS

Version	Approval	Approval date	Notes
1.0	Board of Directors of Mei Srl	14/12/2023	First version of the document.

**Table 1** – History of the versions

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## 1. PREMISE

Law No. 179 of November 30, 2017, on whistleblowing (reporting of illegal and irregular activities) extended to the private sector the protection of employees or collaborators who report significant illegal activities pursuant to Legislative Decree 231 of 2001 on the administrative liability of companies. It introduced substantial changes to Legislative Decree 231/2001 and the obligation for companies, within their organizational structure, to adopt measures that, through the collaboration of their employees, bring to light any potentially criminal or illegal acts occurring during business activities.

Pursuant to Legislative Decree 24/2023 (implementing EU Directive 2019/1937 of the European Parliament and of the Council of October 23, 2019, concerning the protection of persons who report breaches of Union law and containing provisions regarding the protection of persons who report breaches of national regulatory provisions), the scope of the obligation to activate an internal reporting channel has been further expanded for both public and private sector entities.

## 2. MAIN SOURCES AND PRACTICES

- EU Directive No. 2019/1937 of the European Parliament and of the Council of October 23, 2019;
- Legislative Decree No. 24/2023 of March 10, 2023;
- ANAC Regulation for the management of external reports and for the exercise of ANAC's sanctioning power in implementation of Legislative Decree No. 24/2023 of March 10, 2023, adopted by resolution No. 301 of July 12, 2023;
- ANAC Guidelines on the protection of persons who report breaches of Union law and the protection of persons who report breaches of national regulatory provisions, adopted by resolution No. 311 of July 12, 2023;
- New "whistleblowing" regulations - Operational guide for private entities prepared by Confindustria, October 2023.

## 3. PURPOSE AND OBJECTIVES OF THE PROCEDURE

This procedure applies to MEI S.r.l. (the "**Company**").

This document aims to describe and regulate the system for Reporting Violations that the Reporter becomes aware of during the relationship and within the work context with the Company, as well as the protection mechanisms provided to safeguard the same Reporter. Specifically, the document aims to describe:

- a) the roles and responsibilities of the functions involved in managing Reports;
- b) the objective scope and content of the Report;
- c) the subjective scope of application;
- d) the procedure and channels to be used for reporting alleged Violations;
- e) the methods of managing the Report and the procedure that is initiated when a Report is made;
- f) the methods of informing the Reporter and the reported person about the development of the procedure;
- g) the specific protection measures granted to individuals who make Reports.

The purpose of this document, therefore, is to remove factors that could hinder or discourage the use of the whistleblowing system, doubts and uncertainties about the procedure to follow, and fears of retaliation or discrimination.

## 4. DEFINITIONS

In this policy, the following terms have the meanings indicated below: a

- a) "**ANAC**": National Anti-Corruption Authority, an independent Italian administrative authority with tasks of protecting the integrity of public administration, combating illegality, fighting corruption, implementing transparency, and controlling public contracts;
- b) "**CCNL**": the National Collective Labor Agreement (CCNL) for the metalworking and plant installation industry applied to employees and the National Collective Labor Agreement (CCNL) for industry executives applied to managers - each as applied to the individual employment relationship;

c) **“Whistleblowing Committee”**: a committee dedicated to managing Reports, composed of:

- **two Management Officers**
- **the directors**
- **HR and Legal functions**

The Management Officers will identify on a case-by-case basis the other members of the Committee to be involved in the handling, as appropriate and based on the company area affected by the individual Report. The members of the Committee have been duly trained in the matter and authorized to process personal data<sup>1</sup>. The Management Officers are responsible for receiving and handling Reports following this procedure. The Whistleblowing Committee, as identified, meets the requirement of autonomy and independence and will have the necessary economic resources to carry out its activities.

d) **“Work Context”**: the work or professional activities, present or past, by virtue of which, regardless of their nature, the Reporter acquires Information on Violations and within which they might risk Retaliation in case of Reporting or Public Disclosure or reporting to the judicial or accounting authority. However, these must be activities carried out by individuals who have established with the Company one of those work or professional relationships expressly indicated by the legislator in Legislative Decree No. 24/2023;

e) **“Recipients”**: Shareholders who are natural persons, persons with administration, management, control, supervision, or representation functions, even if such functions are exercised de facto, Personnel and Employees of the Company (as defined below), self-employed workers<sup>2</sup>, collaborators under Article 409 of the Civil Procedure Code and Article 2 of Legislative Decree 81/2015, who carry out their work activities at the Company, workers or collaborators who carry out their work activities at companies that provide goods or services or carry out works in favor of third parties, including the Company, freelancers and consultants who provide their services at the Company; entities owned - exclusively or in majority co-participation by third parties - by the Reporter or where the same works;

f) **“Employees and/or Personnel”**:

- (i) all natural persons who have an employment relationship with the Company, including managers, including part-time, intermittent, fixed-term, temporary, apprenticeship, accessory work, as well as workers who perform occasional services (whose employment relationship is governed by Article 54-bis of Decree-Law No. 50/2017, converted with amendments by Law No. 96/2017);
- (ii) all individuals who are, even temporarily, in working relationships with the Company, even if not falling under point (i) (such as volunteers, interns, paid or unpaid), those hired on probation, as well as those who do not yet have a legal relationship with the Company or whose relationship has ended if, respectively, the Information on Violations was acquired during the selection process or other pre-contractual phases or during the employment relationship<sup>3</sup>;

g) **“Public Disclosure”**: making Information on Violations public through the press or electronic means or otherwise through dissemination means capable of reaching a large number of people;

h) **“Facilitator”**: a natural person who assists the Reporter in the Reporting process, operating within the same Work Context and whose assistance must be kept confidential;

i) **“Information on Violations”**: information, including well-founded suspicions, regarding Violations committed or that, based on concrete elements, could be committed in the Company with which the Reporter or the person who reports

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<sup>1</sup> The authorisation shall be deemed to be provided pursuant to Article 29 of Regulation (EU) 2016/679 and Article 2-quaterdecies of Legislative Decree 196/2003

<sup>2</sup> Including the self-employed workers referred to in Chapter I of Law no. 81/2017, as workers with self-employment relationships governed by Title III of Book V of the Civil Code, including work contracts referred to in Article 2222 of the same Civil Code. commercial agency relationships and other collaborative relationships resulting in the provision of continuous and coordinated work, mainly of a personal nature, even if not of a subordinate nature (by way of example, lawyers, engineers, social workers who provide their work for a private sector entity by organising it autonomously)

<sup>3</sup> For the purposes of the ‘whistleblowing’ legislation, the protection referred to in Legislative Decree 24/2023 also applies in the following cases: when the employment or collaboration relationship has not yet begun, if the Information on Violations was acquired during the selection process or in other pre-contractual phases; during the probationary period; after the termination of the legal relationship if the Information on Violations was acquired during the course of the relationship.

to the judicial or accounting authority has a legal relationship pursuant to Article 3, paragraph 3, of Legislative Decree No. 24/2023, and of which they have become aware within their Work Context, as well as elements concerning conduct aimed at concealing such Violations;

- j) **“Report Book”**: a file intended for collecting Reports, the creation, drafting, and storage of which is the responsibility of the Management Officers and/or any other body responsible for managing Reports. Although no specific form is required for validity, the Report Book is a document suitable for ensuring the confidentiality of the information contained therein and their proper storage;
- k) **“Corporate Body”**: the Board of Directors;
- l) **“Reporter”**: the natural person who makes the Report or Public Disclosure of Information on Violations acquired within their Work Context;
- m) **“Involved Person”**: the natural or legal person mentioned in the internal or external Report or Public Disclosure as the person to whom the Violation is attributed or as a person otherwise implicated in the reported or publicly disclosed Violation.
- n) **“Feedback”**: communication to the Reporter of information regarding the Follow-up that is given or intended to be given to the Report;
- o) **“Retaliation”**: any behavior, act, or omission, even if only attempted or threatened, carried out because of the Report, the report to the judicial or accounting authority, or the Public Disclosure, which causes or may cause the Reporter or the person who made the report, directly or indirectly, unjust harm. By way of example, Retaliation includes the cases referred to in Article 17 of Legislative Decree 24/2023;
- p) **“Report”** or **“Reporting”**: the written or oral communication of Information on Violations as per Legislative Decree 24/2023;
- q) **“External Report”**: the written or oral communication of Information on Violations as per Legislative Decree 24/2023, submitted through the external reporting channel (ANAC channel);
- r) **“Internal Report”**: the written or oral communication of Information on Violations as per Legislative Decree 24/2023, submitted through the internal reporting channel;
- s) **“Follow-up”**: the action taken by the Management Officers and/or any other body responsible for managing Reports to assess the validity of the reported facts, the outcome of investigations, and any measures adopted;
- t) **“Violations”**: behaviors, acts, or omissions that harm the public interest or the integrity of the private entity and consist of:
  - i. Violations of national regulatory provisions: this category includes criminal, civil, administrative, or accounting offenses other than those specifically identified in the following categories<sup>5</sup> and offenses for the application of Legislative Decree No. 231/2001. It is specified that these violations do not constitute offenses for the application of Legislative Decree No. 231/2001 and pertain to organizational aspects of the entity adopting them<sup>6</sup>.
  - ii. Violations of European regulations. These include:
    - Offenses committed in violation of EU regulations indicated in Annex 1 to Legislative Decree No. 24/2023 and all national provisions implementing them (even if the latter are not expressly listed in the aforementioned annex: offenses related to public contracts; financial services, products, and markets and prevention of

<sup>4</sup> (a) dismissal, suspension or equivalent measures; (b) downgrading or non-promotion; (c) change of duties, change of place of work, reduction in salary, modification of working hours; (d) suspension of training or any restriction on access to training; (e) negative merit notes or references; (f) the adoption of disciplinary measures or any other sanction, including financial penalties; (g) coercion, intimidation, harassment or ostracism; (h) discrimination or otherwise unfavourable treatment; (i) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion; (l) the non-renewal or early termination of a fixed-term employment contract; (m) damage, including to a person's reputation, in particular on social media, or economic or financial loss, including loss of economic opportunities and loss of income (n) placement on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; (o) early termination or cancellation of a contract for the supply of goods or services; (p) cancellation of a licence or permit; (q) a request to undergo psychiatric or medical examinations

<sup>5</sup> This category of offences only applies to public sector entities as defined in Article 2(1)(p) of Legislative Decree 24/2023

<sup>6</sup> The violations in question concern only those persons who have adopted organisational and management models pursuant to Legislative Decree No. 231/2001.

- money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and data protection and network and information systems security (for example, environmental crimes such as discharge, emission, or other release of hazardous materials into the air, soil, or water, or illegal collection, transport, recovery, or disposal of hazardous waste);
- Acts or omissions that harm the financial interests of the European Union (Article 325 of the TFEU combating fraud and illegal activities affecting the financial interests of the EU) as identified in EU regulations, directives, decisions, recommendations, and opinions (for example, fraud, corruption, and any other illegal activity related to EU expenditures);
  - Acts or omissions concerning the internal market that compromise the free movement of goods, people, services, and capital (Article 26, paragraph 2, of the TFEU). This includes violations of EU competition and state aid rules, corporate tax regulations, and mechanisms aimed at obtaining a tax advantage that undermines the purpose or objective of the applicable corporate tax regulations;
  - Acts or behaviors that undermine the purpose or objective of EU provisions in the sectors mentioned above. This includes, for example, abusive practices as defined by the case law of the Court of Justice of the European Union (for example, a company operating in a dominant market position).
- iii. Violations of the Company's Code of Ethics and corporate policies.

## **5. REPORTS COVERED BY THIS PROCEDURE**

This procedure concerns Reports of Information on Violations, which may include:

- i. Information, including well-founded suspicions, regarding Violations committed, of which the Reporter has become aware in the Work Context;
- ii. Information, including well-founded suspicions, regarding Violations that, based on concrete elements, could be committed and of which the Reporter has become aware in the Work Context;
- iii. Elements concerning conduct aimed at concealing such Violations.

However, information that is clearly unfounded, information that is already entirely public domain, as well as information acquired solely based on unreliable rumors or gossip (so-called "corridor talk," as defined by the ANAC Guidelines approved by Resolution No. 311 of July 12, 2023) are not included among the reportable or denounceable violations.

## **6. SCOPE OF APPLICATION**

### **6.1. Company Scope**

This document applies to the Recipients as identified in the "Definitions" chapter in point 4. The process of managing the Report illustrated in this document does not refer to:

- i. Commercial communications;
- ii. Information of a merely defamatory nature that does not pertain to the Violations referred to in Legislative Decree 24/2023;
- iii. Disputes, claims, or requests related to a personal interest of the Reporter or the person who made a report to the judicial or accounting authority that pertains exclusively to their individual employment relationships or relate to their employment relationships with hierarchically superior figures<sup>7</sup>.

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<sup>7</sup> This procedure also does not apply to reports: (i) of breaches where already mandatorily regulated by the European Union or national acts indicated in Part II of the Annex to Legislative Decree 24/2023 or by the national acts constituting implementation of the European Union acts indicated in Part II of the Annex to Directive (EU) 2019/1937, albeit not indicated in Part II of the aforementioned Annex. Decree No. 24/2023 or by national acts which constitute the implementation of the acts of the European Union indicated in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the aforementioned Annex; and (ii) of breaches relating to national security, as well as to contracts relating to defence or national security aspects, unless such aspects are covered by the relevant secondary legislation of the European Union

In general, the Company encourages its Employees to resolve any work disputes, where possible, through dialogue, even informal, with their colleagues and/or their direct supervisor. The application of provisions regarding the exercise of Employees' right to consult their representatives or unions, as well as protection against conduct or illegal acts carried out due to such consultations, remains unaffected.

## **7. REPORTING CHANNELS<sup>8</sup>**

### **7.1. Internal Reporting**

In accordance with the law, the Company has activated its own internal Reporting channel as per Legislative Decree 24/2023, which ensures the confidentiality of the identity of the Reporter, the Involved Person, and any person mentioned in the Report, as well as the content of the Report and the related documentation<sup>9</sup>.

The management of this channel is entrusted to the Whistleblowing Committee as defined above. In the event that the Report concerns one of the members of the Committee, refer to point 8.3. "Special Cases."

Reports can be made through the following methods<sup>10</sup>:

- i. In writing, via the link MEI.wallbreakers.it, through the Wallbreakers platform<sup>11</sup> provided by Warrant Hub Spa (a third-party provider to the Company);
- ii. Orally, through the voice messaging system provided by the Wallbreakers platform;
- iii. By requesting a direct meeting with the Management Officers scheduled within a reasonable time. In such cases, with the consent of the Reporter, the internal Report may be documented, also by the Management Officers, by recording on a device suitable for storage and listening or by drafting a specific transcription report. In the latter case, at the time of listening, the received message will be documented by a detailed report that must be countersigned by the Reporter, after verification and any corrections. Upon request, the Reporter may also be heard through a written procedure by acquiring written observations and documents.

### **7.2. External Reporting**

The Reporter may also submit an external Report to the National Anti-Corruption Authority (ANAC) only as a last resort and specifically only under the following conditions:

- i. The internal Reporting channel adopted by the Company is not active or is active but not compliant with the provisions of Legislative Decree 24/2023;
- ii. The internal Report submitted according to the terms provided by this procedure has not received any Follow-up;
- iii. The Reporter has well-founded and proven reasons to believe that if an internal Report were made, it would not have an effective Follow-up, or it could pose a risk of Retaliation;
- iv. The Reporter has well-founded reasons to believe that the Violation may pose an imminent or obvious danger to the public interest;
- v. If the conflict situation has not been addressed in this internal procedure, if the Whistleblowing Committee managing the Report is in a conflict of interest situation concerning a specific Report (e.g., the reported person or the Reporter).

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<sup>8</sup> In addition to the Reporting or Disclosure channels indicated in this procedure, the Legislative Decree 24/2023 provides in any case for the Person Involved to make a complaint to the judicial or accounting authority.

<sup>9</sup> Confidentiality is guaranteed not only to the identity of the Reporter, but also to any other information or element of the Report from the disclosure of which the identity of the Reporter can be deduced directly or indirectly.

<sup>10</sup> Internal Reports submitted to entities other than those referred to in this procedure will be transmitted, within 7 days, to the competent entity, with simultaneous notification of transmission to the Reporter.

<sup>11</sup> It is hereby declared that a specific impact assessment has been carried out on the risks for the rights and freedoms of the Reporters with reference to the processing of their personal data, and that the logical, legal and technical tools described in this Procedure for the submission, management and storage of Reports have proved to be suitable to guarantee the confidentiality of the subjects involved as well as the correct and lawful processing of personal data carried out within the framework of the Reports.

The external Reporting channel established by ANAC ensures, like the internal channel defined by the Company, the confidentiality of the identity of the Reporter, the content of the Report, the Involved Person, and any persons involved in the Report<sup>12</sup>.

External Reports are made in writing through the IT platform provided by ANAC on its website in the section dedicated to "Whistleblowing." The Report can also be made orally through telephone lines or voice messaging systems, or at the request of the Reporter, through a direct meeting scheduled within a reasonable time; the access methods to these channels and related instructions are specified by ANAC on its website.

### **7.3. Public Disclosure**

The Reporter is also guaranteed the possibility of making a Public Disclosure under one of the following conditions:

- i. The Reporter has previously made an internal and/or external Report and has not received Feedback within the terms provided by this procedure regarding the measures planned or adopted to give a Follow-up on the Report;
- ii. The Reporter has well-founded reasons to believe that the Violation may pose an imminent or obvious danger to the public interest;
- iii. The Reporter has well-founded reasons to believe that the external Report may pose a risk of Retaliation or may not have an effective Follow-up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the person who received the Report may be colluding with the perpetrator of the Violation or involved in the Violation itself.

## **8. INTERNAL REPORTING**

### **8.1. Submission of Internal Report**

Anyone who intends to make a written Internal Report electronically can do so through the Wallbreakers platform as indicated above.

The online instructions provide the Reporter with a guided path, structured through a series of questions and requests for supporting elements, aimed at clearly, precisely, and circumstantially describing the situation subject to the Report. Anyone who intends to make an oral Report can do so through the voice messaging system provided by the Wallbreakers platform or by requesting a direct meeting with the Management Officers, which will be scheduled no later than 7 days from the date of the request.

Reports must be based on precise and consistent factual elements. The Reporter is invited to attach all documentation proving the reported facts, refraining from undertaking independent initiatives of analysis and investigation.

### **8.2. Receipt and Analysis of Internal Report**

Reports are managed, in the first instance, by the Management Officers, who handle the received Internal Reports confidentially, adopting verification methods suitable for protecting the identity of the Reporter as well as that of the Involved Persons, the Information on Violations received, and any element subject to the Report.

#### **8.2.1. Preliminary Verification**

All Internal Reports received are subject to verification by the Management Officers to understand if the received communication is accompanied by the necessary information to preliminarily verify its validity and to initiate subsequent in-depth activities.

The Management Officers commit to issuing the Reporter an acknowledgment of receipt within 7 days of receiving the Internal Report.

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<sup>12</sup> Confidentiality is guaranteed even when the Report is made through channels other than those provided for by Legislative Decree 24/2023 or reaches staff other than those in charge of handling Reports, to whom it is in any case transmitted without delay. An external Report submitted to a person other than the ANAC is transmitted to the latter, within 7 days from the date of its receipt, with simultaneous notification of its transmission to the Reporter

The Management Officers diligently give Follow-up on the received Reports, maintaining interactions with the Reporter, from whom they request, if necessary, additional information/integrations.

Without prejudice to the confidentiality of the Information received, in the preliminary verification activities, the Management Officers may use the support of other Company structures or specialized consultants, based on the specific skills required in relation to the content of the Report subject to verification (subject to compliance with confidentiality and the provisions of Legislative Decree 24/2023).

At the end of the preliminary verification, the Management Officers may archive the Internal Reports:

- i. that fall outside the definition of Violation provided in point 4 of this procedure or come from subjects other than the Recipients<sup>13</sup>;
- ii. that are not detailed;
- iii. that do not provide a sufficiently detailed picture to initiate further investigations to ascertain their validity;
- iv. that are manifestly unfounded.

During the investigation and verification phase, the Management Officers:

- i. proceed, if necessary, with hearings of the Reporter or the acquisition of additional documents;
- ii. ensure the impartiality, fairness, and accuracy of the analysis and evaluation of the Internal Report;
- iii. ensure the confidentiality of the collected Information and the anonymity of the Reporter, if provided; and
- iv. commit not to use the Internal Reports beyond what is necessary to give an adequate Follow-up on them.

The Management Officers - without the express consent of the Reporter - cannot disclose the identity of the Reporter and any other information from which such identity can be inferred, directly or indirectly, to persons other than (i) those competent to receive or give Follow-up on the Reports or those involved in specific evaluation and management activities of the Internal Reports if necessary, and (ii) those tasked with carrying out any consequent activities<sup>14</sup> (persons expressly authorized to process such data under current privacy and personal data processing regulations).

#### **8.2.1.1. Reports that do not pass the preliminary verification**

Internal Reports that do not pass the preliminary phase are archived by the Management Officers in a dedicated logical space on the Wallbreakers platform, also using encryption tools that ensure confidentiality of the Reporter's identity and the Information and elements related to the Report, accessible only to the Committee members.

The confidentiality of such Reports is ensured through, among other things, the following provisions:<sup>15</sup>

- i. Full encryption of the Reporters' data and communications;
- ii. Access to the platform is restricted to the Management Officers, using authentication systems.

In any case, Internal Reports that do not pass the preliminary phase are recorded in the Report Book, where the Management Officers note the Internal Report and the activities carried out following its receipt, always ensuring the confidentiality of the Reporter's identity and the Involved Persons, as well as the additional Information received.

The Company provides Feedback to the Reporter within a reasonable time and, in any case, within 3 months from the date of the acknowledgment of receipt of the Report on the status of the Report's management. This is without prejudice to any further subsequent action by the Company regarding the reasons for the failure to pass.

It remains subject to the provisions of the following point 9 concerning (i) Reports that are found to be unfounded made with intent or gross negligence; (ii) Internal Reports that are manifestly opportunistic and/or unfounded and/or made solely to harm the reported person or other subjects and any other hypothesis of improper use or intentional instrumentalization of the Company subject to this procedure, which may be a source of liability, in disciplinary and other competent venues.

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<sup>13</sup> In these cases, the Report may be handled according to the procedures already in place for such violations, where relevant, with the Reporter being notified

<sup>14</sup> including, by way of example: the initiation of the disciplinary procedure, as well as corrective actions aimed at avoiding situations similar to those referred to in the Report

<sup>15</sup> It is hereby declared that a specific impact assessment has been carried out on the risks for the rights and freedoms of the Reporters with reference to the processing of their personal data, and that the logical, legal and technical tools described in this Procedure for the submission, management and storage of Reports have proved to be suitable to guarantee the confidentiality of the subjects involved as well as the correct and lawful processing of personal data carried out within the framework of the Reports

Therefore, when the criminal liability of the Reporter for the crimes of defamation or slander is established, even with a first-degree sentence, or civil liability in cases of intent or gross negligence, the protections provided in this procedure are not guaranteed, and the Reporter may be subject to disciplinary action (where applicable under the law)<sup>16</sup>.

#### **8.2.1.2. Reports that pass the preliminary verification**

If the preliminary verification carried out by the Management Officers has established that the Internal Report, adequately detailed and supported by evidence from which its validity can be deduced, constitutes conduct that can be pursued even only disciplinarily, the same proceeds to:

1. In the case of Reports concerning Violations of Italian law or European regulations:
  - a) Give immediate reasoned information (through an anonymized report) to the functions/bodies responsible for applying the sanctioning and disciplinary system as per the company organization chart, referred to in point 9 "Sanctioning and Disciplinary System,"<sup>17</sup> so that they can determine the disciplinary action to be taken. In their self-determination, these functions/bodies may conduct further investigations and verifications, requesting the support of the Committee and/or the Management Officers, who remain the only interlocutor of the Reporter and ensure confidentiality. If, following further investigations and verifications, these functions/bodies:
    - i. Consider the conduct not contestable, they immediately inform the Management Officers so that they can archive the Report, noting it in the Report Book (with precise recording of all activities carried out in this regard), always ensuring the confidentiality of the Reporter's identity and the Involved Persons;
    - ii. Consider the conduct relevant, they proceed with the necessary actions and, in the case of subordinate workers, with the related disciplinary contestation in compliance with the procedures referred to in Article 7, Law 300/1970 and the CCNL; along with this, appropriate privacy information must be provided to the Involved Person different from the person to whom the Violation is attributed under Article 14 of the GDPR and in any case within one month from the start of the processing.
  - b) Inform the Board of Directors for their respective evaluations, highlighting the subject of the Report, the outcome of the investigation, the possible activation of the sanctioning system, and any corrective actions aimed at preventing similar situations in the future.
2. In the case of Reports concerning Violations of the Code of Ethics or company policies, immediately and with reasoned information to the HR function for its respective evaluations.

The Management Officers commit to processing the received Internal Reports within a reasonable time and providing Feedback<sup>18</sup> on them (in the same manner used by the Reporter or, if specified differently, in the manner chosen by the Reporter) to the Reporter within 3 months from the date of the acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months from the expiration of the seven-day period from the submission of the Report.

### **8.3. Special Cases**

#### **8.3.1. Reports concerning Committee members**

If the Internal Report containing serious, precise, and consistent elements concerns one or more members of the Committee, or if these members are involved or interested in the Report or are themselves Reporters, it must be forwarded

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<sup>16</sup> For further details in this respect, please refer to the provisions of this Regulation as well as Article 16 'Conditions for the protection of the reporter' of Legislative Decree 24/2023.

<sup>17</sup> In such circumstances, disciplinary measures are applied in compliance with the provisions of Article 7 'Disciplinary Sanctions' of Law 300 of 1970 (Workers' Statute) and the CCNL.

<sup>18</sup> This may take the form of a notice of closure, the opening of an internal investigation and its findings, measures taken to deal with the matter raised, referral to a competent authority for further investigation.

to the Chairman of the Board of Directors, by hand delivery of any supporting documentation or other means suitable for tracking the communication.

The Board of Directors, after collectively evaluating whether the Internal Report is accompanied by the necessary information to preliminarily verify its validity and initiate subsequent in-depth activities, gives Follow-up on it by conducting the investigation, also using company expertise and, if necessary, specialized consultants, always respecting the confidentiality legally provided and the provisions contained in this document.

The investigation follows the process described in this procedure.

The decision of the Board of Directors is formalized through a written resolution.

### **8.3.2. Anonymous Report**

The Company allows the Reporter to submit the Report anonymously, provided it is detailed and contains suitable and sufficient elements to pass the preliminary verification.

The Company will handle and store anonymous Reports according to the general criteria for storing Reports described above, making it possible to trace the identity of the Reporter if they or the person who made the report informs ANAC that they have suffered retaliatory measures due to that anonymous Report or report.

In cases of anonymous Report, anonymous report to the judicial authority, or anonymous Public Disclosure, if the Reporter has subsequently been identified and has suffered Retaliation, the protection measures provided in case of Retaliation apply.

## **9. SANCTIONING AND DISCIPLINARY SYSTEM**

In cases where the investigations reveal that the Violations subject to the Internal Report are founded, the body/function responsible for activating the Sanctioning System decides the type of sanction to be imposed on the individuals who committed the Violation.

The sanction must be proportionate and graduated according to the severity of the act, in compliance with the applicable regulations.

If the Reporter is co-responsible for the Violations, a privileged treatment is provided for the latter compared to the other co-responsible parties, compatible with the committed Violation and the applicable discipline. In any case, the protection guaranteed by Legislative Decree 24/2023 safeguards the Reporter from direct and indirect retaliatory reactions caused by their report and the application of disciplinary sanctions resulting from it, but it does not establish a general exemption for all disciplinary violations that the Employee, alone or in conjunction with others, has committed, at most valuing - for the purpose of choosing the sanction to be imposed - their active repentance and the collaborative activity carried out during the fact-finding phase.

The identity of the Reporter and any other information from which such identity can be inferred, directly or indirectly, cannot be disclosed without their express consent<sup>19</sup>. The free, specific, unequivocal, and informed consent of the Reporter will be collected in writing and kept by the Committee in the documentation related to the Report. In the context of the disciplinary procedure, the identity of the Reporter cannot be disclosed if the disciplinary charge is based on findings distinct and additional to the Report, even if consequent to it. If the charge is based, in whole or in part, on the Report and the knowledge of the Reporter's identity is indispensable for the defense of the accused, the Report will be usable for the disciplinary procedure only with the express consent of the Reporter to the disclosure of their identity: the Management Officers, if they have not already done so, will collect the consent from the Reporter, informing them, through written communication, of the reasons for the need to disclose their identity or other information from which it can potentially be inferred, in order to give a full Follow-up on the management of the Report, or for the purposes of the disciplinary procedure, including for the defense of the Involved Person.

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<sup>19</sup> This procedure also protects the identity of the Person Involved and of the persons mentioned in the Report until the conclusion of the proceedings initiated on account of the Report, in compliance with the same guarantees provided for in favour of the Reporter

If the Reporter denies consent to the disclosure of their identity, the Management Officers will archive the Internal Report without further Follow-up.

This procedure does not prejudice the criminal and disciplinary liability of the Reporter in the case of slanderous or defamatory Report under the penal code and Article 2043 of the civil code.

The behavior of those who make Reports that are found to be unfounded with intent or gross negligence is also sanctioned. Any forms of abuse of this procedure, such as manifestly opportunistic and/or unfounded Internal Reports and/or made solely to harm the reported person or other subjects, and any other hypothesis of improper use or intentional instrumentalization of the Company subject to this procedure, are sources of liability, in disciplinary and other competent venues.

Therefore, when the criminal liability of the Reporter for the crimes of defamation or slander is established, even with a first-degree sentence, or civil liability in cases of intent or gross negligence, the protections provided in this procedure are not guaranteed, and the Reporter may be subject to disciplinary action (where applicable under the law)<sup>20</sup>. Legislative Decree 24/2023 also provides that in such cases, ANAC may apply an administrative fine ranging from 500 to 2,500 euros to the Reporter.<sup>21</sup>.

## **10. PROTECTIONS FOR THE REPORTER AND APPLICATION OF PROTECTIVE MEASURES**

### **10.1. Prohibition of Retaliation**

Any form of Retaliation against the Reporter is prohibited.

According to the law, the prohibition of Retaliation and the protective measures provided by Legislative Decree 24/2023 for the Reporter also apply to:

- a) Facilitators;
- b) Persons in the same Work Context as the Reporter, the person who made a report to the judicial or accounting authority, or the person who made a Public Disclosure and who are related to them by a stable emotional bond or kinship up to the fourth degree;
- c) Colleagues of the Reporter or the person who made a report to the judicial or accounting authority or made a Public Disclosure, who work in the same Work Context and have a habitual and ongoing relationship with that person;
- d) Entities owned by the Reporter or the person who made a report to the judicial or accounting authority or made a Public Disclosure or for which the same persons work, as well as entities operating in the same Work Context as the aforementioned persons.

The reasons that led the Reporter to report, denounce, or publicly disclose are irrelevant for their protection.

As previously mentioned, the conditions for protection also apply in cases of anonymous Reporting (internal and/or external) or anonymous reporting to the judicial or accounting authority or anonymous Public Disclosure if the Reporter is subsequently identified and has suffered Retaliation, as well as in cases of Reporting presented to the institutions, bodies, and competent bodies of the European Union, in accordance with the conditions of this procedure (and Article 6 of Legislative Decree 24/2023).

Retaliation in the Work Context against Reporters must be communicated to ANAC, which will in turn inform the National Labor Inspectorate for measures within its competence: it is important that those who have suffered Retaliation do not transmit the communication to subjects other than ANAC to avoid nullifying the protections guaranteed by Legislative Decree 24/2023, primarily confidentiality.

As provided by the Regulation for the management of external Reports and for the exercise of ANAC's sanctioning power in implementation of Legislative Decree 24/2023, approved by resolution No. 301 of July 12, 2023, communications and complaints that may result in sanctioning procedures regulated by the aforementioned Regulation are forwarded to ANAC

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<sup>20</sup> For further details in this respect, please refer to Article 16 'Conditions for the protection of the reporter' of Legislative Decree 24/2023.

<sup>21</sup> Art. 21 paragraph 1 letter c) Legislative Decree 24/2023

through the form on the IT platform available on ANAC's institutional website (<https://www.anticorruzione.it/-/whistleblowing> - Section 5 of the Form), which uses encryption tools and ensures the confidentiality of the Reporter's identity and the content of the communication and complaint, as well as the related documentation.

Acts taken in violation of the prohibition of Retaliation are null and void, and the Reporter who has been dismissed because of the Report (internal and/or external), Public Disclosure, or report to the judicial or accounting authority has the right to be reinstated in their job<sup>22</sup>.

In judicial or administrative proceedings or any out-of-court disputes concerning the verification of behaviors, acts, or omissions prohibited against the Reporter, it is presumed that they were carried out because of the Report (internal and/or external), Public Disclosure, or report to the judicial or accounting authority. By law, the burden of proving that such conduct or acts are motivated by reasons unrelated to the Report (internal and/or external), Public Disclosure, or report lies with the person who carried them out (e.g., Employer).

Furthermore, in the case of a compensation claim filed with the judicial authority by the Reporter, if they demonstrate that they made a Report (internal and/or external), a Public Disclosure, or a report to the judicial or accounting authority and suffered damage, it is presumed, unless proven otherwise, that the damage is a consequence.

According to the ANAC Guidelines approved by Resolution No. 311 of July 12, 2023, not all subjects entitled to protections against Retaliation can benefit from the reversal of the burden of proof; specifically, those subjects who - having a qualified relationship with the Reporter, complainant, public discloser - could suffer Retaliation due to this connection are excluded from this benefit.

These include Facilitators, persons in the same Work Context, colleagues, and also legal entities in cases where they are owned by the Reporter, complainant, public discloser, or entities where they work or entities operating in the same Work Context: for all these subjects, if they claim to have suffered Retaliation or damage, the ordinary burden of proof applies.

### **10.2. Conditions for the application of protection against Retaliation**

In accordance with the ANAC Guidelines approved by Resolution No. 311 of July 12, 2023, the application of the protection regime against Retaliation provided by the Decree is subject to the following conditions and requirements:

- The Reporter has reported, denounced, or made the Public Disclosure based on a reasonable belief that the Information on Violations reported, disclosed, or denounced is true and falls within the objective scope of the decree;
- The Report or Public Disclosure was made in compliance with the provisions of Legislative Decree 24/2023;
- There is a consequential relationship between the Report, Disclosure, and report made and the retaliatory measures suffered.

Furthermore, the Reporter loses the protections provided if it is established:

- Even with a first-degree sentence, the criminal liability of the Reporter for the crimes of defamation or slander or if such crimes are committed with the report to the judicial or accounting authority;
- Civil liability for the same title for intent or gross negligence.

### **10.3. Limitations of liability under Article 20 of Legislative Decree 24/2023**

By law, the Reporter who reveals or disseminates Information on Violations covered by the obligation of secrecy, other than that referred to in Article 1, paragraph 3 of Legislative Decree 24/2023<sup>23</sup>, or related to the protection of copyright or personal data protection, or reveals or disseminates Information on Violations that offend the reputation of the Involved or reported Person, is not punishable when, at the time of the revelation or dissemination, there were well-founded reasons to believe that the revelation or dissemination of the same Information was necessary to disclose the Violation, and the Report

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<sup>22</sup> The judicial authority shall adopt all the measures, including provisional measures, necessary to ensure the protection of the subjective legal situation being asserted, including compensation for damages, reinstatement in the workplace, an order to cease the conduct in breach of the prohibition of retaliation and the declaration of nullity of the acts adopted in breach of Legislative Decree 24/2023

<sup>23</sup> Article 1(3) of Legislative Decree 24/2023 provides: 'This is without prejudice to the application of national or European Union provisions on: a) classified information; b) forensic and medical professional secrecy; c) secrecy of court deliberations.'

(internal and/or external), Public Disclosure, or report to the judicial or accounting authority was made in compliance with the provisions of Legislative Decree 24/2023. In such cases, any further liability, including civil or administrative, is also excluded.

Unless the act constitutes a crime, the Company or the Reporter does not incur any liability, including civil or administrative, for acquiring Information on Violations or accessing it.

In any case, criminal liability and any other liability, including civil or administrative, are not excluded for behaviors, acts, or omissions not related to the Report (internal and/or external), report to the judicial or accounting authority, or Public Disclosure or that are not strictly necessary to disclose the Violation.

## **11. CONSERVATION AND ARCHIVING**

The Management Officers are informed of any sanctions imposed as a result of internal and external Reports. The competent corporate function archives the documentation related to the sanctioning and disciplinary process.

The Management Officers, therefore, archive the documentation related to the internal Report, received through the IT channel, and its investigation, in a dedicated logical space that ensures the confidentiality of the Reporter's identity and the elements of the Report with encryption tools, accessible only to the Committee members.

Any paper documentation, as well as the Report Book kept by the Management Officers, must be stored by the Management Officers themselves and made accessible only to individuals authorized by the Company<sup>24</sup>.

Internal Reports received are kept for the time necessary to process them and, in any case, no longer than five years from the date of the final outcome communication of the Reporting procedure unless otherwise provided by law, in compliance with the confidentiality obligations under Article 12 of Legislative Decree 24/2023 and the principle of Article 5, paragraph 1, letter e) of Regulation (EU) 2016/679 and Article 3, paragraph 1, letter e).

The Management Officers may also maintain a Report Register in which the personal data related to the Reporter, the Involved Persons indicated as possible responsible for illegal conduct, and those involved in the internal Report in various capacities must be anonymized<sup>25</sup>.

## **12. REPORTING**

The Management Officers report annually on the proper functioning of the internal Reporting systems to the Board of Directors, including in their report aggregated information on the results of the activities carried out and the Follow-up given to the received internal Reports.

In drafting this report, the Management Officers must comply with the provisions on the protection of the Reporter's identity and the applicable data protection regulations.

## **13. MEETING OF THE MANAGEMENT OFFICERS**

The meeting of the Management Officers is valid if all Officers are present.

The meeting can also be held via video and/or teleconference.

## **14. APPROVAL, ENTRY INTO FORCE AND TRANSMISSION OF THE PROCEDURE**

This procedure was approved on December 14, 2023, after informing the RSA/RSU/OO.SS.

This procedure comes into force on December 17, 2023, and is transmitted to the Recipients in the following ways:

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<sup>24</sup> It is hereby declared that a specific impact assessment has been carried out on the risks for the rights and freedoms of the Reporters with reference to the processing of their personal data, and that the logical, legal and technical tools described in this Procedure for the submission, management and storage of Reports have proved to be suitable to guarantee the confidentiality of the subjects involved as well as the correct and lawful processing of personal data carried out within the framework of the Reports

<sup>25</sup> The retention of anonymised data does not violate the requirements of Article 12 of Legislative Decree 24/2023 with regard to the retention time of personal data and complies with Article 5(1)(e) of Regulation (EU) 2016/679

- via email to Employees;
- posted on company notice board;
- published on the company website.

For matters not covered in this procedure, refer to Legislative Decree 24/2023.

Attachment

- *Attachment 1* - *Information on the processing of personal data - Whistleblowing Reporter.*

For any further clarification, please refer to the ANAC guidelines: <https://www.anticorruzione.it/-/whistleblowing> or contact the email address: [info.whistleblowing@meisystem.com](mailto:info.whistleblowing@meisystem.com)



### ANNEX 3

Below are the offenses for the applicability of liability under Legislative Decree 231:

- ✓ **Crimes against the public administration (art. 24)** – the offenses are: embezzlement to the detriment of the State (art. 316 bis c.p.), undue receipt of funds to the detriment of the State (art. 316 ter c.p.), fraud against the State or another public entity or under the pretense of exempting someone from military service (art. 640, 2nd paragraph, no. 1, c.p.), aggravated fraud for obtaining public funds (art. 640-bis c.p.), computer fraud (art. 640-ter c.p.).
- ✓ **Computer crimes and unlawful data processing (art. 24-bis)** – the offenses are: falsification of a public or private electronic document (art. 491 bis c.p.), unauthorized access to an IT or telematic system (art. 615 ter c.p.), unlawful possession and dissemination of access codes to IT or telematic systems (art. 615 ter c.p.), dissemination of equipment, devices, or software aimed at damaging or interrupting an IT or telematic system (art. 615 quinquies c.p.), unlawful interception, prevention, or interruption of IT or telematic communications (art. 617 quater c.p.), installation of devices to intercept, prevent, or interrupt IT or telematic communications (art. 617 quinquies c.p.), damage to information, data, and IT programs (art. 635 bis c.p.), damage to information, data, and IT programs used by the State or other public entity or of public utility (art. 635 ter c.p.), damage to IT or telematic systems (art. 635 quater c.p.), damage to IT or telematic systems of public utility (art. 635 quinquies c.p.), computer fraud by the entity providing electronic signature certification services (art. 640 quinquies c.p.), computer fraud (art. 640 ter, third paragraph, c.p.), criminal sanctions (art. 55, paragraph 9 - Legislative Decree 21 November 2007 no. 231 - unlawful use of credit or payment cards), unlawful data processing (art. 167 Legislative Decree 30 June 2003 no. 196), falsity in declarations and notifications to the Guarantor (art. 168 Legislative Decree 30 June 2003 no. 196), security measures (art. 169 Legislative Decree 30 June 2003 no. 196), non-compliance with the Guarantor's provisions (art. 170 Legislative Decree 30 June 2003 no. 196), other offenses (art. 171 Legislative Decree 30 June 2003 no. 196).
- ✓ **Organized crime offenses (art. 24-ter)** – the offenses are: criminal association (art. 416 c.p., except for the sixth paragraph), criminal association aimed at reducing or maintaining in slavery, trafficking in persons, purchasing and selling slaves, and offenses concerning violations of the provisions on illegal immigration referred to in art. 12 Legislative Decree 286/1998 (art. 416, sixth paragraph, c.p.), mafia-type association (art. 416-bis c.p.), political-mafia electoral exchange (art. 416-ter c.p.), kidnapping for extortion (art. 630 c.p.), association aimed at illicit trafficking of narcotic or psychotropic substances (art. 74 DPR 9 October 1990, no. 309), illegal manufacture, introduction into the State, sale, transfer, possession, and carrying in a public place or place open to the public of war or war-type weapons or parts thereof, explosives, clandestine weapons, as well as multiple common firearms (art. 407, paragraph 2, letter a), number 5), c.p.p.). (Excluded are those called "target shooting," or gas-emitting weapons, as well as compressed air or gas weapons, both long and short, whose projectiles deliver kinetic energy

exceeding 7.5 joules, and rocket launchers, unless they are weapons intended for fishing or weapons and instruments for which the "Central Advisory Commission for Arms Control" excludes, in relation to their characteristics, the ability to cause harm to persons).

- ✓ **Embezzlement, corruption, and abuse of office, extortion, and undue inducement to give or promise benefits (art. 25)** – Corruption for an act of office (art. 318 c.p. - art. 321 c.p.), incitement to corruption (art. 322 c.p.), extortion (art. 317 c.p.), corruption for an act contrary to official duties (art. 319 c.p. - art. 319-bis - art. 321 c.p.), corruption in judicial acts (art. 319-ter, 2nd paragraph, c.p.; art. 321 c.p.), undue inducement to give or promise benefits (art. 319 quater c.p.), corruption of a person in charge of a public service (art. 320 c.p.), embezzlement, extortion, corruption, and incitement to corruption of members of the bodies of the European Communities and officials of the European Communities and foreign states (art. 322-bis c.p.), trafficking in illegal influences (art. 346 bis c.p.). When the act offends the financial interests of the European Union: embezzlement (art. 314, paragraph 1, c.p.), embezzlement by taking advantage of another's error (art. 316 c.p.), abuse of office (art. 323 c.p.).
- ✓ **Falsification of coins, public credit cards, revenue stamps, and identification instruments or signs (art. 25-bis)** – the offenses are: counterfeiting of coins, spending and introduction into the State, with prior agreement, of counterfeit coins (art. 453 c.p.), alteration of coins (art. 454 c.p.), spending and introduction into the State, without prior agreement, of counterfeit coins (art. 455 c.p.), spending of counterfeit coins received in good faith (art. 457 c.p.), counterfeiting of revenue stamps, introduction into the State, purchase, possession, or circulation of counterfeit revenue stamps (art. 459 c.p.), counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (art. 460 c.p.), manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps, or watermarked paper (art. 461 c.p.), use of counterfeit or altered revenue stamps (art. 464 c.p.), counterfeiting, alteration, or use of trademarks or distinctive signs or patents, models, and designs (art. 473 c.p.), introduction into the State and trade of products with false signs (art. 474 c.p.).
- ✓ **Crimes against industry and commerce (art. 25-bis 1)** – the offenses are: disruption of the freedom of industry or commerce (art. 513 c.p.), fraud in the exercise of commerce (art. 515 c.p.), sale of non-genuine food substances as genuine (art. 516 c.p.), sale of industrial products with misleading signs (art. 517 c.p.), manufacture and trade of goods made by usurping industrial property titles (art. 517-ter c.p.), counterfeiting of geographical indications or designations of origin of agri-food products (art. 517-quater c.p.), unlawful competition with threats or violence (art. 513-bis c.p.), frauds against national industries (art. 514 c.p.).
- ✓ **Corporate crimes (art. 25-ter)** – the offenses are: false corporate communications (art. 2621 c.c.), minor offenses (art. 2621 bis c.c.), false corporate communications to the detriment of shareholders or creditors (art. 2622 c.c.), obstructed control (art. 2625 c.c.), unlawful return of contributions (art. 2626 c.c.), illegal distribution of profits and reserves (art. 2627 c.c.), unlawful transactions involving shares or quotas of the company or its parent company (art. 2628 c.c.), transactions to the detriment of creditors (art. 2629 c.c.), failure to disclose a conflict of

interest (art. 2629 bis c.c.), fictitious formation of share capital (art. 2632 c.c.), unlawful distribution of company assets by liquidators (art. 2633 c.c.), private-to-private corruption (art. 2635 c.c.), unlawful influence on the assembly (art. 2636 c.c.), market manipulation (art. 2637 c.c.), obstruction of the functions of public supervisory authorities (art. 2638 c.c.).

- ✓ **Crimes with the purpose of terrorism and subversion of the democratic order (art. 25-quater)** – the offenses are those provided for by the penal code and special laws and crimes committed in violation of Article 2 of the International Convention for the Suppression of the Financing of Terrorism, done in New York on 9.12.1999.
- ✓ **Practices of female genital mutilation (art. 25-quater.1)** – the offense is: practices of female genital mutilation (art. 583 bis c.p.).
- ✓ **Crimes against individual personality (art. 25-quinquies)** – the offenses are: enslavement (art. 600 c.p.), child prostitution (art. 600-bis c.p.), child pornography (art. 600-ter, first and second paragraphs, c.p.), possession of pornographic material (art. 600-quater, c.p.), tourism initiatives aimed at exploiting child prostitution (art. 600-quinquies, c.p.), trafficking and trade of slaves (art. 601 c.p.), alienation and purchase of slaves (art. 602 c.p.), illegal intermediation and exploitation of labor (art. 603 c.p.).
- ✓ **Market abuse (art. 25-sexies)** – the offenses are: insider trading (art. 184 T.U.F.), market manipulation (art. 185 T.U.F.).
- ✓ **Manslaughter or serious or very serious negligent injuries, committed in violation of the rules on the protection of health and safety at work (art. 25-septies)** – the offenses are: manslaughter (art. 589 c.p.) and serious or very serious negligent injuries (art. 590 c.p.), committed in violation of accident prevention regulations and the protection of hygiene and health at work (Law 123/2007).
- ✓ **Crimes of receiving stolen goods, money laundering, use of money, goods or benefits of illicit origin, self-laundering (art. 25-octies)** – the offenses are: receiving stolen goods (art. 648 c.p.), money laundering (art. 648 bis c.p.), use of money, goods or benefits of illicit origin (art. 648 ter c.p.), self-laundering (art. 648 ter.1).
- ✓ **Crimes related to payment instruments other than cash (art. 25-octies.1)** – the offenses are: unlawful use and falsification of credit and payment cards (art. 493-ter c.p.), possession and dissemination of equipment, devices, software aimed at committing crimes related to payment instruments other than cash (art. 493-quater c.p.), computer fraud (art. 640-ter c.p.).
- ✓ **Crimes related to copyright infringement (art. 25-novies)** – the offenses are: making available to the public, in a system of telematic networks, through any kind of connection, a protected work of authorship, or part of it (art. 171, l. 633/1941 paragraph 1 letter a) bis), crimes referred to in the previous point committed on others' works not intended for publication if the honor or reputation is offended (art. 171, l. 633/1941 paragraph 3), unlawful duplication, for profit, of computer programs, importation, distribution, sale or possession for commercial or entrepreneurial purposes or rental of programs contained in media not marked by SIAE; preparation of means to remove or circumvent the protection devices of computer programs (art. 171-bis l.

633/1941 paragraph 1), reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public, of the content of a database; extraction or reuse of the database; distribution, sale or rental of databases (art. 171-bis l. 633/1941 paragraph 2), unlawful duplication, reproduction, transmission or dissemination in public by any means, in whole or in part, of works of authorship intended for the television, cinema, sale or rental circuit of discs, tapes or similar media or any other medium containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images; literary, dramatic, scientific or educational, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; unlawful reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or unlawful importation of more than fifty copies or specimens of works protected by copyright and related rights; introduction into a system of telematic networks, through any kind of connection, of a protected work of authorship, or part of it (art. 171-ter l. 633/1941), failure to communicate to SIAE the identification data of media not subject to marking or false declaration (art. 171-septies l. 633/1941), fraudulent production, sale, importation, promotion, installation, modification, use for public and private use of devices or parts of devices suitable for decoding audiovisual transmissions with conditional access carried out via ether, satellite, cable, in both analog and digital form (art. 171-octies l. 633/1941).

- ✓ **Inducement not to make statements or to make false statements to the judicial authority (art. 25 decies)** – the offense is: inducement not to make statements or to make false statements to the judicial authority (art. 377-bis c.p.).
- ✓ **Transnational crimes (art. 10, L. 16 March 2006 no. 146)** – the offenses are: criminal association (art. 416 c.p.), mafia-type association (art. 416 bis c.p.), association for the purpose of smuggling foreign processed tobacco (art. 291 quater of DPR 43/1973), association aimed at illicit trafficking of narcotic or psychotropic substances (art. 74 of DPR 309/1990), crime concerning migrant trafficking (art. 12 Legislative Decree 286/1998), inducement to make statements or to make false statements to the judicial authority (art. 377 bis c.p.), personal aiding and abetting (art. 378 c.p.).
- ✓ **Environmental crimes (art. 7, Legislative Decree 7 July 2011, no. 121)** – the offenses are: environmental pollution (art. 452-Bis c.p.), environmental disaster (art. 452-Quater c.p.), negligent crimes against the environment (art. 452-Quinquies c.p.), trafficking and abandonment of highly radioactive material (art. 452-sexies c.p.), aggravating circumstances (art. 452-Octies c.p.), killing, destruction, capture, taking, possession of specimens of protected wild animal or plant species (art. 727-Bis c.p.), damage to habitats (art. 733-bis c.p.), opening or discharge of industrial wastewater (Legislative Decree no. 152/2006, art. 137), unauthorized waste management and illicit waste trafficking (Legislative Decree no. 152/2006, art. 256 and arts. 259 and 260), soil, subsoil, surface water or groundwater pollution exceeding risk threshold concentrations (Legislative Decree no. 152/2006, art. 257), production, consumption, import, export, possession, and marketing of substances harmful to the stratospheric ozone layer (Law no. 549/1993, art. 3), discharge of polluting substances caused by vessels

(Legislative Decree no. 202/2007 - implementation of Directive 2005/35/EC on ship-source pollution and penalties).

- ✓ **Employment of third-country nationals whose stay is irregular (art. 25 duodecies)** – the conduct is provided for by art. 22 – 12 bis of Legislative Decree 52 July 1998 no. 286 – consolidated text of provisions concerning immigration regulations and the condition of foreigners.
- ✓ **Racism and xenophobia (art. 25-terdecies)** – article 3, paragraph 3 bis, of Law 13 October 1975, no. 654 - Ratification and implementation of the international convention on the elimination of all forms of racial discrimination, opened for signature in New York on 7 March 1966.
- ✓ **Fraud in sports competitions - Unauthorized exercise - Gambling - Betting - Gambling games - Prohibited devices (art. 25-quaterdecies)** – introduced by Law 3 May 2019, no. 39, published in the Official Gazette on 16/05/2019, in force from 17/05/2019 – the regulatory provision states that in relation to the commission of the offenses referred to in articles 1 and 4 of Law 13 December 1989, no. 401, the following pecuniary sanctions apply to the entity: a) for crimes, a pecuniary sanction of up to five hundred quotas; b) for misdemeanors, a pecuniary sanction of up to two hundred and sixty quotas. In cases of conviction for one of the crimes indicated in paragraph 1, letter a), of this article, the disqualification sanctions provided for in article 9, paragraph 2, apply for a duration of not less than one year.
- ✓ **Tax crimes (art. 25-quinquiesdecies)** – 1. In relation to the commission of the crimes provided for by Legislative Decree 10 March 2000, no. 74, the following pecuniary sanctions apply to the entity: a) for the crime of fraudulent declaration by using invoices or other documents for non-existent transactions provided for by article 2, paragraph 1, a pecuniary sanction of up to five hundred quotas; b) for the crime of fraudulent declaration by using invoices or other documents for non-existent transactions, provided for by article 2, paragraph 2-bis, a pecuniary sanction of up to four hundred quotas; c) for the crime of fraudulent declaration by other artifices, provided for by article 3, a pecuniary sanction of up to five hundred quotas; d) for the crime of issuing invoices or other documents for non-existent transactions, provided for by article 8, paragraph 1, a pecuniary sanction of up to five hundred quotas; e) for the crime of issuing invoices or other documents for non-existent transactions, provided for by article 8, paragraph 2-bis, a pecuniary sanction of up to four hundred quotas; f) for the crime of concealment or destruction of accounting documents, provided for by article 10, a pecuniary sanction of up to four hundred quotas; g) for the crime of fraudulent evasion of tax payments, provided for by article 11, a pecuniary sanction of up to four hundred quotas. 2. If, following the commission of the crimes indicated in paragraph 1, the entity has obtained a significant profit, the pecuniary sanction is increased by one third. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions referred to in article 9, paragraph 2, letters c), d), and e) apply.
- ✓ **Smuggling (art. 25-sexiesdecies)** – 1. In relation to the commission of the crimes provided for by the Presidential Decree 23 January 1973, no. 43, a pecuniary sanction of up to two hundred quotas applies to the entity. 2. When the due border duties exceed one hundred thousand euros, a pecuniary sanction of up to four

hundred quotas applies to the entity. 3. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions referred to in article 9, paragraph 2, letters c), d), and e) apply to the entity.

- ✓ **Crimes against cultural heritage (art. 25-septiesdecies)** – 1. In relation to the commission of the crime provided for by article 518-novies of the penal code, a pecuniary sanction of one hundred to four hundred quotas applies to the entity. In relation to the commission of the crimes provided for by articles 518-ter, 518-decies, and 518-undecies of the penal code, a pecuniary sanction of two hundred to five hundred quotas applies to the entity. In relation to the commission of the crimes provided for by articles 518-duodecies and 518-quaterdecies of the penal code, a pecuniary sanction of three hundred to seven hundred quotas applies to the entity. In relation to the commission of the crimes provided for by articles 518-bis, 518-quater, and 518-octies of the penal code, a pecuniary sanction of four hundred to nine hundred quotas applies to the entity. In the case of conviction for the crimes referred to in paragraphs 1 to 4, the disqualification sanctions provided for in article 9, paragraph 2, apply to the entity for a duration not exceeding two years.
- ✓ **Laundering of cultural assets and devastation and looting of cultural and landscape assets (art. 25-duodevicies)** – 1. In relation to the commission of the crimes provided for by articles 518-sexies and 518-terdecies of the penal code, a pecuniary sanction of five hundred to one thousand quotas applies to the entity. 2. If the entity or one of its organizational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the crimes indicated in paragraph 1, the sanction of permanent disqualification from the exercise of the activity applies pursuant to article 16, paragraph 3.