



**Extract of the Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 of RGI S.p.A.**

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## INTRODUCTION

The present document summarizes the contents of the Organization, Management and Control 231 Model pursuant to Legislative Decree No. 231/2001 (hereinafter also the "**231 Model**" or even just the "**Model**") adopted, on the [complete], by the Board of Directors of RGI S.p.A. (hereinafter also "**RGI**" or the "**Company**")

For further information, please refer to the complete document adopted by RGI S.p.A. "**Parte Generale del Modello di Organizzazione, Gestione e Controllo ex D.Lgs. 231/01 di RGI S.p.A.**" and "**Parte Speciale del Modello di Organizzazione, Gestione e Controllo ex D.Lgs. 231/01 di RGI S.p.A.**".

### Section I – Regulatory framework pursuant to Legislative Decree No. 231/2001

In this Section it will be briefly illustrated the legal framework concerning the Legislative Decree No. 231 of 8 June 2001, in implementation of Delegation Law no. 300 of 29 September 2000, introduced in Italy the "Regulations governing the administrative liability of legal persons, companies and associations, including those without legal personality" (hereinafter, for the sake of brevity, also "**Legislative Decree No. 231/2001**", or the "**231 Decree**"), the structure of the 231 Model, the role of the Advisory Body appointed by the Company (hereinafter, for the sake of brevity, the "**Advisory Body**", the "**Body**" or the "**AB**"), the whistleblowing system and the sanctioning system adopted by RGI.

#### 1.1 Legislative Decree No. 231/2001

Legislative Decree No. 231 of 2001 establishes a regime of administrative liability (substantially comparable to criminal liability), for legal persons (hereinafter, for the sake of brevity, the "**Entity**"), which is in addition to the liability of the natural person who is the material author of the crime. The provision of administrative liability referred to in the 231 Decree involves, in the repression of the criminal offences expressly provided for therein, the Entities that have derived interest and/or advantage from the commission of the crime.

[...]

Article 4 of the 231 Decree further specifies that, in certain cases and in accordance with the conditions outlined in Articles 7, 8, 9 and 10 of the Italian Criminal Code, for Entities having their headquarters in Italy could arise administrative liability regarding offenses committed abroad by natural persons (as better identified below). The administrative liability can arise only if the State where the crime was committed does not proceed against the Entity.

The persons who, by committing a crime in the interest or to the advantage of the Entity, may determine its liability are listed below:

- (i) natural persons who hold top positions representation, administration, or management of the Entity or of one of its organizational units with financial and functional autonomy or persons who exercise, in fact, management and control (hereinafter, for the sake of brevity, the "**Top Managers**");
- (ii) natural persons subject to the direction or supervision of one of the Top Managers (hereinafter the "**Subjected Persons**"). In this regard, it should be noted that it is not necessary for the Subjected Persons to have an employment relationship with the Entity, since are also included "those workers who, although not "employees" of the Entity, have a relationship with it that suggests the existence

of an obligation of vigilance on the part of the top management of the Entity itself, for example, agents, partners in joint-venture operations, in general, distributors, suppliers, consultants, collaborators".

[...]

The offences from the commission of which the administrative liability of the Entity may arise are those expressly and exhaustively referred by 231 Decree and subsequent amendments and additions (hereinafter, for the sake of brevity, also the "**Predicate Offences**").

Legislative Decree No. 231 of 2001 provides the following types of sanctions applicable to the Entities to which the legislation is addressed:

- administrative fines;
- disqualification sanctions;
- confiscation of the price or profit of the crime;
- publication of the judgment.

[...]

Articles 6 and 7 of 231 Decree provide for specific forms of exemption from the administrative liability of the Entity for crimes committed in the interest or to the advantage of the same by both Top Managers and Subjected Persons.

In the case of crimes committed by Top Managers, Article 6 of the Decree provides for exemption if the Entity itself demonstrates that:

- the management body adopted and effectively implemented, before the commission of the offence, a 231 Model;
- the task of supervising the functioning and observance of the 231 Model as well as ensuring that it is updated has been entrusted to an advisory body with autonomous powers of initiative and control;
- the persons who committed the offence acted by fraudulently circumventing the 231 Model;
- there was no omission or insufficient supervision on the part of the Advisory Body.

Regarding the Subjected Persons, Article 7 of the 231 Decree provides for the exemption from liability if the Entity has adopted and effectively implemented a Model suitable for preventing crimes of the type that occurred before the commission of the crime.

However, the exemption from liability of the Entity is not determined by the mere adoption of the 231 Model, but by its effective implementation to be conducted through the implementation of all the protocols and controls necessary to limit the risk of committing the crimes that the Company intends to avoid.

## 1.2 Confindustria Guidelines and case law

RGI drafted the 231 Model, taking into consideration the 'Guidelines for the construction of organizational, management, and control models pursuant to Legislative Decree No. 231/2001 (hereinafter, the “**Confindustria Guidelines**”), drafted by Confindustria and approved by the Ministry of Justice.

The subsequent update of the Guidelines was approved by the Ministry of Justice, which found these Guidelines to be suitable for achieving the purposes set forth in the Decree. These Guidelines, which were subsequently updated by Confindustria in 2008 (as of March 31, 2008, then approved by the Ministry of Justice on April 2, 2008), were updated again in March 2014 and most recently in June 2021.

The 231 Model was drafted considering also the most significant case law pronouncements formed in the field of Legislative Decree No. 231/2001 and the administrative liability of entities.

[...]

### 1.3 Structure of the RGI S.p.A. 231 Model

[...]

RGI S.p.A. is the parent company of the international RGI Group (hereafter the “**Group**”), headquartered in Italy, a European leader in the digital transformation of insurance companies.

The Company carries out the development of new technological solutions and the marketing to the end customer, of consulting services, assistance, support, and consequent after-sales.

RGI maintains contractual relationships with insurance companies, including those with public participation, private intermediaries, and partnerships with consulting firms, interested in improving their processes and their service to the end customer.

The Company intended to prepare a 231 Model that would consider its own particular business reality, in line with its governance system and capable of enhancing existing controls and bodies.

The 231 Model, therefore, represents a coherent set of principles, rules, and provisions that:

- affect the internal functioning of the Company and the ways in which it relates to the outside world;
- regulate the diligent management of a control system of the areas at risk of crime, aimed at preventing the commission, or attempted commission, of the crimes referred to in the 231 Decree.
- inform all those who work with the Company that violation of the prescriptions contained in the 231 Model will result in the application of appropriate sanctions or termination of the contractual relationship;
- confirm that RGI does not tolerate any illicit behaviors, of any kind and regardless of any intent. In any case, such behaviors (even if the Company were seemingly in a position to benefit from them) are deemed contrary to the principles underlying the entrepreneurial activity of the Company.

In particular, the 231 Model consists of a “General Part”, which contains the key principles of the Decree and of the 231 Model itself, as well as a “Special Part” which provides for the declination of specific control protocols aimed at regulating the decisions of RGI S.p.A., in the context of so-called instrumental/functional processes, in which the conditions for the commission of the offences included in the Decree may be met.

The effective and concrete implementation of the adopted 231 Model is ensured:

- by the Company's Top Managers;
- by the AB, in the exercise of the powers of initiative and control conferred on it over the activities conducted by the Company in areas at risk.

#### 1.4 Relations between RGI and the Group

For what concerns RGI Group, the relations between RGI and the subsidiary companies are governed by service agreements, which govern the provision of intercompany services, as well as by intercompany loan agreements.

Within this structure, RGI strives to limit the so-called "phenomenon of the migration of the liability of entities within groups" based on the mechanism by which the parent company can be held liable under Legislative Decree No. 231/2001 for unlawful acts committed by another company belonging to the same group.

In accordance with Confindustria's Guidelines, a form of liability may be imputed to the parent company provided that the requirements of the 231 Decree are met:

- interest or advantage also of the parent company to which said liability is intended to be extended;
- qualified relationship between the parent company and the perpetrator at the subsidiary company.

That said, RGI:

- makes the Italian and foreign subsidiary companies aware of the contents of the Italian law and invite them to organize themselves with adequate compliance programs to prevent the crimes taken into account by similar regulations in order to achieve a broad control system extended, common to all companies belonging to the Group;
- sensitizes Italian-registered Subsidiaries to independently provide for the draft, update, and adoption of their own organizational model, consistent with the ethical and compliance guidelines provided by RGI;
- adopts specific policies extended to the entire Group with the aim of providing for each Company a useful framework for the identification, review and achievement of corporate compliance objectives in order to achieve the highest ethical standards in the conduct of business.
- promotes to the Group the values, principles and rules of personal and professional behavior that must be followed in the conduct of business activities through the adoption of a Group Code of Conduct.

[...]

#### 1.5 Governance Model

RGI S.p.A. is a sole shareholder company, administered by a Board of Directors consisting of a minimum number of 3 members to a maximum number of 7 members, as determined by the Shareholders' Meeting.

The Board of Directors is vested with the broadest authority for the ordinary and extraordinary management of the Company, with all the powers for the implementation and achievement of the corporate purposes.

The Board of Directors may contract any kind of obligation and perform any act of asset disposition without any limitation, except what is expressly reserved to the resolutions of the Shareholders' Meeting by law.

The Board of Directors may appoint an Executive Committee, determining the number of its members and its rules of operation, and/or one or more Chief Executive Officer, determining the content, limits and manner of exercise of the delegation.

The Board of Directors may delegate all those powers that are by law delegable to the Chairman, Vice Chairman, Chief Executive Officers, Executive Committee, and one or more Directors.

## 1.6 Recipients, information to third parties and dissemination of the 231 Model

The provisions of this 231 Model are binding for both Top Managers and Subjected Persons (hereinafter - all together - the "**Recipients**").

RGI aims to ensure proper disclosure and knowledge of the rules of conduct contained in the Model and the obligations arising therefrom to existing and newly hired resources, in accordance with the provisions of Legislative Decree No. 231/2001.

For the purposes of the effective implementation of the 231 Model, training and information to Recipients is managed by the Group Academy function, in close coordination with the Advisory Body and the heads of other company functions involved from time to time in the application of the 231 Model.

RGI is also committed to disseminating the provisions of the Model to individuals who engage in collaborative relationships with the Company without a subordinate bond, including consultancy relationships, agency relationships, commercial representation relationships, and other relationships involving professional services, whether continuous or occasional. RGI also undertakes to communicate the provisions of the Model and the Code of Ethics to the Company's clients (hereinafter, collectively, the "**Third Parties**").

Specifically, the Company functions involved provide appropriate information to Third Parties in general and to service companies with which they come into contact, regarding RGI's adoption of the 231 Model. The Company also invites Third Parties to review the contents of the Code of Ethics and the General Part of the Model on its website.

Specific clauses are included in their respective contracts to inform Third Parties of RGI's adoption of the 231 Model, of which they declare to have taken note and have knowledge of the consequences arising from non-compliance with the precepts contained in the General Part of the Model and the Code of Ethics. They also commit themselves and undertake to ensure that their Top Managers or Subjected Persons refrain from committing any of the predicate offenses.

## 1.7 Advisory Body

Art. Article 6, paragraph 1, of 231 Decree requires that the task of supervising the observance and functioning of the 231 Model is entrusted to an Advisory Body within the Entity which exercises the tasks entrusted to it on an ongoing basis as a condition for benefiting from the exemption from administrative liability.

[...]

According to the provisions of 231 Decree (articles 6 and 7) in order to ensure an effective implementation of the 231 Model, the characteristics of the Advisory Body must be:

- a) autonomy and independence;
- b) professionalism;
- c) continuity of action.

[...]

RGI's Board of Directors, at the time of the first approval of the 231 Model, appointed a collegiate body composed of three members as the Company's Advisory Body. Currently, the AB has the same collegial composition, of which:

- an external member, with the function of Chairman, able to ensure authority, independence, and credibility in the performance of the relevant functions, given the experience in corporate compliance issues pursuant to Legislative Decree No. 231/2001;
- an external member, chosen among professionals outside the Company with characteristics of independence, particularly qualified and experienced in relevant matters in relation to the contents of the 231 Decree;
- an internal member, that is responsible for the Legal function of the Company.

[...]

The Advisory Body shall adopt its own internal regulations, as well as establish and update the plan of verification activities to be conducted annually.

The Advisory Body remains in office for the duration indicated in the appointment and may be renewed.

The ending of the office of the Advisory Body may occur for one of the following reasons:

- expiry of the assignment;
- revocation of the Body by the Board of Directors;
- resignation of a member, formalized by means of a specific written communication sent to the Board of Directors;
- occurrence of one of the causes of forfeiture

The revocation of the Advisory Body may be ordered only for just cause, [...] by a resolution of the Board of Directors subjected to the binding opinion of the Board of Statutory Auditors of the Company.

[...]

In the event of expiry, revocation or resignation, the Board of Directors shall appoint the new member of the Advisory Body without delay, while the outgoing member shall remain in office until he or she is replaced.



The following are grounds for ineligibility and/or forfeiture of the member of the Advisory Body:

- disqualification, incapacitation, bankruptcy or, in any case, a criminal conviction, even if not final, for one of the offences provided for by the 231 Decree or, in any case, to a penalty that entails disqualification, even temporary, from public office or the inability to exercise managerial offices;
- the existence of kinship, marriage, or affinity relationships within the fourth degree with the members of the Board of Directors or the Board of Statutory Auditors of the Company, or with external parties appointed to audit;
- the existence of financial relationships between the member and the Company such as to compromise the independence of the member himself.

[...]

In accordance with the indications provided by the 231 Decree, the function of the Advisory Body consists, in general, of:

- supervise the effective application of the 231 Model in relation to the several types of offences taken into account by it;
- verify the effectiveness of the 231 Model and its real ability to prevent the commission of the crimes in question;
- identify and propose to the Board of Directors updates and amendments to the 231 Model itself in relation to changed regulations or changed business needs or conditions;
- verify that the proposals for updating and modifications made by the Board of Directors have been incorporated into the 231 Model.

## 1.8 Whistleblowing regulations: how to report violations of the 231 Model

[...]

With Legislative Decree no. 24/2023 regarding the "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national regulatory provisions*", the legislator redesigned the previous whistleblowing regulations.

The legislation amended the provision of art. 6 of Legislative Decree No. 231/2001, providing in paragraph 2 bis that the Organization, Management and Control 231 Models must provide: internal reporting channels for whistleblowing reports, the prohibition of retaliation against the reported person and the reported person as well as a disciplinary system, adopted pursuant to paragraph 2, letter e), in accordance with the provisions of Legislative Decree 24/2023. The Decree also repealed paragraphs 2-ter and 2-quarter of the same Article 6.

In this regard, the Company has provided the internal reporting channel Speak Up! and adopted, in implementation of the provisions of Legislative Decree no. 24 of 2023, the Speak Up! which is an integral part of the 231 Model and to which reference should be made for all useful information relating to the submission and management of reports relating to the 231 Model.

In this regard, the Advisory Body must be informed, as required by the Speak Up! policy, of events that could result in RGI's liability pursuant to Legislative Decree No. 231/2001 and/or any breach of the 231 Model.

[...]

## 1.9 Information flows to the 231 Advisory Body

The Advisory Body requires each Functions/Departments of the Company to send, on a periodic basis, adequate information flows that allow a systematic and formalized monitoring of the anomalies, exceptions and derogations recorded during the reference period with respect to the implementation of Protocols 231 described in the Sections of the Special Part of the 231 Model.

It should be noted that the Advisory Body may provide for and request any other flow that it deems appropriate to receive.

In addition to regular information flows, it must be compulsorily and timely submitted information regarding:

- measures and/or news coming from any authority, concerning investigations involving RGI or members of the corporate bodies;
- any reports prepared by the heads of other bodies (e.g. Board of Statutory Auditors) as part of their control activities and from which critical issues may emerge in relation to compliance with Legislative Decree No. 231 of 2001;
- information on disciplinary proceedings, if they are related to the commission of crimes or violation of the 231 Model's rules of conduct or procedures
- commissions of inquiry or internal reports/communications from which responsibility for the offenses set forth in Legislative Decree No. 231 of 2001 emerges;
- organizational changes;
- updates to the system of proxies and powers;
- particularly significant transactions carried out within Areas of Risk (as identified below);
- changes in Areas of Risk;
- reporting of serious injuries (any injury with an initial prognosis of 40 days and, in any case, whose duration exceeds 40 days) occurring to all those who have access to the Company's facilities;
- any communications from the Board of Statutory Auditors regarding aspects that may indicate deficiencies in the system of internal controls, reprehensible facts, observations on the Company's financial statements;
- the statement of truthfulness and completeness of the information contained in corporate communications;
- the copy of the minutes of the meetings of the Board of Directors, Board of Statutory Auditors.

## 1.8 Sanctioning system

[...]

RGI acknowledges and declares that the preparation of an adequate sanctioning system for the violation of the rules contained in the 231 Model, in the related Annexes and in the Procedures is an essential condition to ensure the effectiveness of the 231 Model itself and to be able to benefit from the exemption from administrative liability.

The Company intends to ensure the effective implementation of the 231 Model also through a specific policy to prevent the commission of offences that leads to behaviors that complies with the laws in force, and, at the same time, is transparent, correct, and loyal.

In this regard, in fact, Article 6, paragraph 2, letter e of the 231 Decree provides that the organizational and management 231 Models must "introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the 231 Model".

In addition, the Legislative Decree No. 24/2023 on whistleblowing provides that the 231 Model contains sanctions against those who commit offences pursuant to art. 21 of the same legislative decree.

The application of disciplinary sanctions is independent of the outcome of any criminal proceedings, as the rules of conduct imposed by the 231 Model and the Procedures are adopted by the Company in full autonomy and regardless of the type of offences referred to in Legislative Decree No. 231/2001 that the violations in question may cause.

[...]

The existence of a disciplinary and sanctioning system related to non-compliance with the 231 Model is made known to Recipients through the means deemed most suitable by the Company (e.g. on the company intranet).

In any case, the sanctioning procedure is referred to the competent corporate bodies.

By way of general and illustrative purposes, the following constitute a "**Violation**" of the 231 Model and its Procedures:

- the implementation of actions or behaviors, which do not comply with the law and the provisions contained in the 231 Model itself and in the related Procedures, which involve a situation of mere risk of committing one of the crimes contemplated by Legislative Decree No. 231 of 2001; the omission of actions or conduct prescribed in the 231 Model and in the related Procedures that involve a situation of mere risk of committing one of the crimes contemplated by Legislative Decree No. 231 of 2001;
- the commission of retaliatory conduct, the obstruction (or attempted obstruction) of reports, reporting in bad faith, violation of the obligation of confidentiality, as provided for in Article 21 of Legislative Decree No. 24/2023, or, in general, failure to comply with the Speak Up! policy, to which please refer for more details.

[...]

In general, Violations can be classified into the following behaviors:

- conduct that constitutes a guilty failure to implement the provisions of the 231 Model, including directives, procedures, or company instructions;
- conduct that constitutes intentional transgression of the provisions of the 231 Model, including directives, procedures, or instructions of RGI that compromise the relationship of trust between the author and the Company as it is uniquely preordained to commit a crime.

[...]

## 1.9 Sanctions

Conduct by employees in violation of the rules contained in the 231 Model and the Company Procedures are defined as disciplinary offenses.

With reference to the type of sanctions that can be imposed on employees, they fall under those provided for in the National Collective Labor Agreement for the Metalworking Sector, in compliance with the procedures provided for in Article 7 of Law No. 300 of 1970 and any applicable special regulations.

Without any prejudice to what is indicated in the disciplinary system in use at RGI, the sanctions that can be imposed on employees fall within those provided for by the National Collective Labor Agreement ("CCNL") for the Metalworking Sector, with regard to personnel with the qualification of "worker", "employee", or "manager", namely:

- (a) verbal warning;
- (b) written warning;
- (c) fine of not more than three hours' hourly pay calculated on the minimum pay scale;
- (d) suspension from work and salary up to a maximum of three days;
- (e) dismissal for misconduct.

In the event of violation or adoption of a behavior that does not comply with the requirements of the above-mentioned documents, by managers, the most appropriate disciplinary measures will be applied against those responsible in accordance with the provisions of the CCNL for Industry.

In the event of a violation by one or more of RGI's Directors, the Advisory Board will inform the Company's Board of Directors and Board of Statutory Auditors without delay for appropriate evaluation and action.

In the event of a violation by one or more members of the Board of Statutory Auditors, the Advisory Board will inform the Board of Directors and the Board of Statutory Auditors itself, and at the instance of the Chairman of the Board of Directors, the Sole Shareholder will be convened for appropriate action to be taken.

In the case of violation by external collaborators or consultants, or, more generally, by Third Parties, the Company, depending on the seriousness of the violation:

- will recall the persons concerned to strict compliance with the provisions therein;
- will be entitled, depending on the different types of contracts, to terminate the existing relationship for just cause or to terminate the contract for non-fulfillment of the persons just mentioned.

To this end, RGI has provided for the inclusion of special clauses in the same that provide for:

- the disclosure to Third Parties of the adoption of the 231 Model and the Code of Ethics by RGI, of which the same declare that they have read them, undertaking to comply with their contents and not to engage in conduct that may result in a violation of the law, the 231 Model or the commission of any of the Predicate Offences;
- the right for the Company to withdraw from the relationship or terminate the contract (with or without the application of penalties), in case of non-compliance with these obligations.

## Section II – Areas of Risk

In this Section it will be illustrated the main Company's risk areas, as identified in the Risk Assessment Map, the relevant crimes that could possibly affect the Company's activity and the specific processes that have been evaluated as exposed to risks.

### 2.1 The Company's areas at risk of crime

The risk of possible commission of the offences provided for by Legislative Decree No. 231/2001 has been identified in the following areas of business activity, which are reported below as indicated in the Risk Assessment Map:

- A. High-profile relationships with subjects belonging to the Public Administration or other Public Bodies;
- B. Product development;
- C. Management of relations with customers and Group companies within the scope of core business;
- D. Management of contract execution: implementations, software integrations and maintenance;
- E. Management of activities for the promotion of products;
- F. Management of the company's IT system;
- G. Management of relationships with suppliers not related to the core business;
- H. Management of obligations regarding hiring, termination of employment, salaries, withholding taxes and social security and welfare contributions, relating to employees and collaborators;
- I. Request, receipt and management of grants and subsidized loans provided by national and supranational public bodies;
- J. Management of the fulfilments required by current legislation not related to the core business, also during audits and inspections by public bodies;
- K. Management of judicial and extrajudicial disputes (e.g. civil, tax, labor law, administrative, criminal), and relations with the Judicial Authorities;
- L. Management of occupational health and safety requirements;
- M. Management of the environmental aspects of the company's activities (area included on a prudential basis);
- N. Management of the general accounting and preparation of draft statutory financial statements (including the consolidated financial statements), of any financial statements when carrying out extraordinary transactions, and other obligations in corporate matters;
- O. Management of intra-group relationships;
- P. Filing of tax returns.

### 2.2 Relevant group of crimes

Also, in consideration of the characteristic activities of RGI S.p.A., the following families of offences pursuant to Legislative Decree No. 231/2001 have been deemed applicable to the Company's organizational reality, with the corresponding predicate offences:

- **Art. 24 – Misappropriation of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public procurement:** Misappropriation of public funds; Misappropriation of public funds; Fraud in public procurement; Fraud against the State or other public body or the European Union; Aggravated fraud for obtaining public funds; Computer fraud against the State or other public body; Disturbed freedom of enchantments; Disturbing the freedom of choice of contractor procedure.
- **Article 24-bis – IT-related crimes and unlawful processing of data:** Falsity in a public electronic document or one having probative value; Unlawful access to a computer or telematic system; Possession, dissemination and unauthorized installation of equipment, codes and other means of accessing computer or telecommunications systems; Illegal interception, obstruction or interruption of computer or telematic communications; Unauthorized possession, dissemination and installation of equipment and other means of intercepting, impeding or interrupting computer or telematic communications; Extortion through the use of computer or telematic tools; Damage to information, data and computer programs; Damage to public or public interest information, data and computer programs; Damage to computer or telematic systems; Possession, dissemination and unauthorized installation of computer equipment, devices or programs intended to damage or disrupt a computer or telecommunications system; Damage to computer or telematic systems of public interest.
- **Article 24-ter – Crimes committed by criminal organisations:** Criminal conspiracy.
- **Article 25 – Embezzlement, misappropriation of money or movable property, extortion, undue inducement to give or promise benefits, bribery:** Corruption and Instigation to Corruption; Corruption in judicial acts; Undue inducement to give or promise benefits; Trafficking in illicit influence.
- **Article 25-bis – Forgery of money, money values having legal tender or revenue stamps and instruments or identification sign:** Counterfeiting, alteration or use of trademarks or distinctive signs or patents, 231 Models, and designs; Introduction into the State and trade of products with false signs.
- **Article 25-bis 1 – Crimes against industry and commerce:** Disturbed freedom of industry or commerce; Unlawful competition with threat or violence; Fraud in the exercise of commerce; Sale of industrial products with false signs; Manufacture and trade of goods made by usurping industrial property rights.
- **Article 25-ter – Corporate crimes:** False corporate communications; Minor offences; Impeded control; Undue restitution of contributions; Illegal distribution of profits and reserves; Unlawful transactions on the shares or quotas of the company or of the parent company; Transactions to the detriment of creditors; Fictitious formation of capital; Corruption between private individuals, Incitement to corruption between private individuals; Unlawful influence on the assembly; False or omitted declarations for the issuance of the preliminary certificate.

- **Article 25-quinquies – Crimes against individual’s freedoms:** Illicit intermediation and exploitation of labor.
  - **Article 25-septies – Manslaughter or serious bodily harm committed with breach of laws governing the safeguarding of workplace health and safety:** Manslaughter, Culpable personal injuries.
  - **Article 25-octies – Handling stolen goods, laundering and use of money, assets or benefits whose origin is illegal:** Receiving stolen goods; Money laundering; Use of money, goods or utilities of illicit origin; Self-laundering.
  - **Article 25-octies.1 – Crimes relating to non-cash payment instruments and fraudulent transfer of values:** Undue use and falsification of non-cash payment instruments; Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash; Fraudulent transfer of values.
  - **Art. 25-novies – Crimes regarding breach of copyright:** Dissemination of works protected by copyright; Offences relating to software and databases; Violations against the SIAE.
  - **Article 25-decies – Inducements not to make statements or to make false statements to the courts:** Inducement not to make declarations or to make false statements to the Judicial Authority.
  - **Art. 25-undecies – Environmental crimes:** Unauthorized waste management activities.
- Article 25-duodecies – Employment of illegally staying third-country nationals:** Employment of illegally staying third-country nationals; Aiding and abetting the stay of illegal foreigners in the territory of the State.
- **Art. 25-quinquiesdecies – Tax crimes:** Crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions; Crime of fraudulent declaration by means of other artifices; Crime of unfaithful declaration; Crime of failure to declare; Crime of issuing invoices or other documents for non-existent transactions; Crime of concealment or destruction of accounting documents; Crime of undue compensation; Crime of fraudulent evasion of the payment of taxes.

On the other hand, regarding the other offences currently provided for by 231 Decree, the Company has considered that the possibility of their commission in the interest or to the advantage of RGI is not reasonably founded. Moreover, the reference to the principles contained both in this 231 Model and in the Code of Ethics, which provide for compliance with fairness, transparency, and legality, has been considered exhaustive.

### 2.3 Instrumental processes at risk

The so-called instrumental/functional processes have been identified in whose context, in principle, could be created the conditions, tools and/or means for the commission of the above-mentioned offences:

1. Administration, accounting, financial statements, management of relations with the control bodies and with the Shareholder;
2. Purchases of goods and services;
3. Marketing, management of intellectual property and gifts, donations, partnership and sponsorships;
4. Sales management;
5. Product release management;
6. Applications management and business infrastructure;
7. Human resources management;
8. Health and safety management and management of environmental issues;
9. Relations with the Public Administration, Judicial Authorities and Independent Administrative Authorities;
10. Group CEO Activities and Committee;
11. Management of infra-group relations;
12. Tax compliance management.



## Section III – Main principles of conduct

The Company has formulated an exhaustive list of principles of conduct for each group of crimes considered applicable to RGI's business activities. The following section lists the most significant ones for the Company's business.

### 3.1 Principles of conduct

It is forbidden to engage, collaborate or cause the implementation of conduct that, taken individually or collectively, integrates, directly or indirectly, the types of crime included in the scope of application of Legislative Decree No. 231/2001, or, in any case, is contrary to: the laws in force, internal regulations and operational provisions and Company procedures.

*Conduct to be followed in relations with the Public Administration, with the Independent Administrative Authorities and with the Judicial Authorities, as well as with representatives of Public Bodies and/or with subjects assimilated to them of the Italian State, the European Communities and foreign States*

The following general rules of conduct apply to the Recipients of the 231 Model who, for any reason, have relations with the Public Administration, with the Independent Administrative Authorities, with Public Bodies and/or with similar subjects of the Italian State, the European Communities and foreign States on behalf of or in the interest of the Company.

In accordance with the principles expressed in the Code of Ethics adopted by the Company, it is forbidden to:

- [...]
- promise or make cash disbursements to representatives of the Public Administration, Independent Administrative Authorities, Public Bodies and/or similar subjects of the Italian State, the European Communities and foreign States;
- promise or grant advantages of any kind in favour of public officials and/or persons in charge of a public service belonging to the Public Administration, Public Bodies and/or similar subjects of the Italian State, the European Communities and foreign States, as well as for the benefit of other individuals or legal entities in any case ascribable to the sphere of interest of the above-mentioned subjects, in order to influence their independence of judgement or induce them to secure any advantage for the Company;
- make services or payments to collaborators, suppliers, consultants, or other third parties operating on behalf of the Company, which are not adequately justified in the context of the contractual relationship established with them or in relation to the type of assignment to be carried out and the practices in force in the local area;
- distribute gifts and gifts aimed at acquiring preferential treatment in the conduct of any business activity. In particular, it is forbidden to give any form of gift or other benefit to representatives of the Public Administration, Independent Administrative Authorities, a Public Body and/or persons assimilated to them of the Italian State, the European Communities and foreign States, or to their family members, which may influence their independence of judgment or lead to the assurance of any advantage for the Company;
- favor employees, suppliers, consultants or other third parties indicated by public officials and/or persons in charge of a public service belonging to the Public Administration, Public Bodies and/or

subjects assimilated to them of the Italian State, the European Communities, and foreign states during the procurement processes;

- allocate sums received from national or Community public bodies in the form of disbursements, contributions or financing for purposes other than those for which they are intended;
- give or promise money or other benefits to others to intercede with a public official or to remunerate the latter in connection with the exercise of his functions or powers;
- engage in misleading conduct that could mislead the Public Administration, Independent Administrative Authorities, Public Entity and/or subjects assimilated to them of the Italian State, European Communities, and foreign States in error of technical-economic assessment on the documentation submitted;
- exhibit to the Official of the Public Administration, Independent Administrative Authorities, Public Entity and/or subjects assimilated to them of the Italian State, European Communities, and foreign States false or altered documents or data, or rendering information that does not correspond to the truth;
- omit information due for the purpose of directing the decisions of the Public Administration, Independent Administrative Authorities, Public Entity and/or subjects assimilated to them of the Italian State, the European Communities, and foreign States in one's favor;
- submit untruthful statements to national or EU public bodies in order to obtain public disbursements, contributions or subsidized financing;
- allocate funds received from national or EU public bodies as disbursements, contributions, or financing for purposes other than those for which they are intended;
- take advantage of existing or alleged relationships with a public official or a person in charge of a public service, by having them give or promise unduly, to themselves or others, money, or other benefits as consideration for the illicit mediation towards the public official, or to remunerate him/her in relation to the exercise of his/her functions or powers;
- give or promising money or other benefit to others to intercede with a public official or to remunerate the latter in connection with the exercise of his functions or powers;
- in the performance of contracts with public customers, dissimulate the non-implementation of contractual obligations by means of mischievous expedients or deception or provide a performance that differs in quality and quantity, from that due;
- disturbing or preventing a public tender or a private invitation to tender issued on behalf of a public authority in order to alter the regular course of the competition;
- disturbing the administrative procedure aimed at establishing the content of the call for tenders or of another equivalent act in order to influence the manner in which the public administration chooses the contractor.

***Behaviors to be followed in the context of "sensitive" activities with respect to computer crimes and unlawful processing of data (cybercrime).***

The following rules of conduct oblige the Recipients who, in carrying out their activities, use the Company's information systems or access, authorized, the customers' systems.

The Recipients are required to:

- promote an adequate level of protection of the company's IT and telematic assets, third parties and customers, whether private or public, and therefore refrain from any conduct that may compromise the security, confidentiality and integrity of company and other people's information and data;
- not disseminate the information received from the Company for the use of the company's IT tools and access to company data, systems and applications;

- refrain from any conduct aimed at exceeding or circumventing the protections of the company's information system, third parties or customers, whether private or public;
- not to access the computer or telematic system, or parts of it, or RGI databases, or parts thereof, without possessing the access credentials or through the use of credentials of other authorized colleagues;
- keep the assigned identification codes, refraining from communicating them to third parties who could thus unduly access confidential company data;
- refrain from using unauthorized technical devices or software tools (e.g., viruses, worms, Trojans, spyware, dialers, keyloggers, rootkits) designed to prevent or interrupt communications relating to a computer or telematic system or between several systems
- refrain from any conduct aimed at communicating access keys to the information systems of business partners as well as customers known in the course of business;
- implement the conduct necessary to protect the company's information system, directed at preventing third parties from accessing it in the event of leaving the workstation;
- refrain from destroying, deteriorating, deleting, altering or suppressing information, data or computer programs of the Company or third parties, including those used by the State or other public body or otherwise of public utility;
- access the Company's information system solely by means of the assigned identification codes, making periodic changes as often as the system requires;
- keep the assigned identification codes, refraining from communicating them to third parties who could thereby gain unauthorized access to confidential company data;
- refrain from accessing clients' information systems in the absence of the relevant authorization and, in case of authorization, within the limits of the professional activity carried out and, in any case, in accordance with the procedures and directives given by the client;
- refrain from accessing clients' information systems in the absence of the relevant authorization and, in the case of authorization, within the limits of the professional activity performed and in any case in accordance with the procedures and directives given by the client;
- refrain from procuring, producing, reproducing, importing, disseminating, communicating, delivering, or otherwise making available to others computer equipment, devices, or programs;
- not install programs without first informing the personnel in charge of information security management;
- refrain from altering, destroying, suppressing, deleting in any way data, information or programs in the Company's or customers' information system;
- repudiate any conduct aimed at forcing someone to do or omit something, procuring for oneself or others an unfair profit through the use of computer or telematic systems;
- forcing someone to do or omit something, procuring for oneself or others an unjust profit to the detriment of others by means of the conduct referred to in Articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater and 635-quinquies of the Criminal Code or by threatening to do so.

*Behaviors to be adopted in the context of "sensitive" activities with respect to the crimes of criminal association.*

The following general principles of conduct apply to the Recipients of the 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to the crime of criminal association (prudentially associated).

[...]

In general, the Company requires you to comply with the following rules of conduct:

- compliance with the laws in force, as well as with the principles of correctness, transparency, good faith and traceability of documentation;

- respect for the principle of separation of roles and responsibilities.

It is also forbidden to engage, collaborate or cause the implementation of conduct that constitutes a criminal association, as well as, in any case, to encourage, support or participate in criminal associations.

***Conduct to be followed in the context of "sensitive" activities with respect to the crimes of counterfeiting, alteration or use of trademarks or distinctive signs or patents, 231 Models and designs and Introduction into the State and trade of products with false signs***

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to the crimes referred to in art. 25-bis of Legislative Decree No. 231/2001.

It is expressly forbidden to:

- counterfeit or alter patents or industrial designs, domestic or foreign, of industrial products, or make use of such patents or industrial designs, which are counterfeit or altered;
- introduce into the State, hold for sale or offer for sale industrial products with counterfeit or altered trademarks or other distinctive signs.

***Behaviors to be adopted in the context of "sensitive" activities with respect to crimes against industry and commerce***

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, engage in "sensitive" activities with respect to the crimes referred to in art. 25-bis 1 of Legislative Decree No. 231/2001.

In general, these subjects are required to refrain from:

- disrupt the rules of free market competition through threatening, violent or fraudulent behaviors;
- market innovative processes/products developed by the Company by usurping an industrial property right of others, or in a manner that does not comply with the conditions agreed with the end customer.

It is expressly forbidden to:

- [...]
- disrupt or impede the operation of an industry or trade by damaging, transforming or changing the intended use of innovative processes/products developed by the Company;
- deliver to the buyer a product that differs in origin, provenance, quality, quantity, different from the one declared or agreed.
- engage in acts of competition by threat or violence;
- industrially fabricate or use goods made by usurping an industrial property title or in violation thereof;
- holding for sale or delivering to the purchaser a product which differs in origin, provenance, quality or quantity from that stated or agreed.

***Conduct to be adopted in the context of "sensitive" activities with respect to corporate crimes***

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to corporate crimes pursuant to art. 25-ter of Legislative Decree No. 231/2001.

In general, these entities are required to:

- [...]
- behave correctly, transparently and collaboratively, in compliance with the law and internal company procedures, in all activities aimed at drawing up the financial statements and other corporate communications, in order to provide the Shareholder and third parties with truthful and correct information on the Company's economic, equity and financial situation;
- ensure the regular functioning of the Company and its corporate bodies, guaranteeing and facilitating all forms of internal control over corporate management.
- ensure the utmost cooperation, ensuring the completeness, clarity and timeliness of the information provided, as well as the accuracy of data and accounting processing;
- strictly observe all regulations set by law to protect the integrity and effectiveness of share capital.

It is also expressly forbidden for the Recipients, if applicable, to:

- [...]
- represent or transmit for processing and representation in financial statements, reports and prospectuses or other corporate communications, false, incomplete or, in any case, not corresponding to reality, data on the Company's economic, equity and financial situation;
- omit data and information required by law on the Company's economic, equity and financial situation;
- return contributions to the Shareholder or release the same from the obligation to make them, outside the cases of legitimate reduction of share capital;
- distribute profits or advances on profits not actually earned or allocated by law to reserves;
- purchase or subscribe for shares of the Company outside the cases provided for by law, with injury to the integrity of the share capital;
- carry out reductions in share capital, mergers or demergers, in violation of the provisions of the law for the protection of creditors, causing damage to them;
- carry out fictitious formation or increases in share capital, allocating shares for less than their par value when increasing share capital;
- determine by simulated or fraudulent acts the majority in the assembly, in order to procure oneself or others an unjust profit;
- in cross-border and international transactions, falsifying or omitting relevant information in order to make it appear that the conditions for the issuance of the preliminary certificate have been fulfilled;
- engage in conduct that materially prevents, through the concealment of documents or the use of other fraudulent means, or otherwise obstructs the performance of control activities by the Shareholder and the Board of Statutory Auditors.

It is also prohibited, directly or through an intermediary, to:

- [...]
- offer, promise or make disbursements in money, solicit, authorize someone to promise money or pay in favor of subjects operating with the private counterparty in order to access in advance information useful for the achievement of the company's objectives or in any case to promote the economic and commercial policies of the Company;
- promise and/or offer and/or correspond (and/or solicit someone to do so) to persons who work with the private counterparty, directly or through third parties, sums of money or other benefits in order to enter into contracts and entrust consultancy assignments advantageous to the Company, or to obtain, more generally, improper favors or advantages;

- offer and/or pay gifts or forms of hospitality that exceed normal commercial and/or courtesy practices and/or, in any case, such as to compromise the impartiality and independence of judgment of the other party, except in the event that the gift or benefit is of modest value and attributable to normal courtesy relationships;
- unlawfully giving or promising to give money or other economic benefits to oneself or to others, intentionally using for this purpose existing relations with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, in order to remunerate them in connection with the performance of their duties, or in order to carry out another unlawful mediation;
- make payments or recognize other utilities to customers, suppliers, consultants, which do not find adequate justification in the contractual relationship or in current practice;
- favor, in the hiring or purchasing processes, subjects reported by customers, suppliers or consultants, in exchange for favors, compensation or other benefits.

*Conduct to be adopted in the context of "sensitive" activities with respect to the crimes of "Illicit intermediation and exploitation of labor"*

The following principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to crimes against the individual personality, pursuant to art. 25-quinquies of Legislative Decree 231/2001 (associated on a prudential basis).

In general, Recipients are required to:

- [...]
- ensure compliance with contribution, salary and tax obligations and labor legislation;
- ascertain, before establishing the relationship with suppliers who use labour (e.g., in the context of contracts), the respectability and reliability of the same;
- ascertain compliance with contribution, salary and tax obligations and labour regulations by suppliers who use labor.
- monitor compliance by suppliers using labor with legal obligations regarding the protection of child and women's labor, sanitary and safety conditions, and labor union or otherwise association and representation rights.

Recipients are also prohibited from establishing and/or continuing relationships with suppliers who use labor in exploitative conditions

*Conduct to be adopted in the context of "sensitive" activities with respect to culpable crimes committed in violation of accident prevention legislation*

In general, all Recipients, in various capacities involved in the management of the Company's safety system adopted pursuant to Legislative Decree 81/2008 and subsequent amendments and additions (hereinafter also the "**Consolidated Safety Act**") for the protection of the health and safety of their employees, are obliged to implement, each for the part of their competence and in compliance with the powers of attorney assigned, the company procedures that govern the Company's security system, the prevention measures put in place to protect the risks related to safety identified in the Risk Assessment Document (hereinafter "**DVR**") drawn up in accordance with the provisions of the Consolidated Safety Act. [...]

*Conduct to be followed in the context of "sensitive" activities with respect to the crimes of receiving stolen goods, money laundering, use of money, goods or utilities of illegal origin, as well as self-laundering*

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to the crimes of receiving stolen goods, money

laundering and use of money, goods or utilities of illegal origin, as well as self-laundering pursuant to art. 25-octies of Legislative Decree No. 231/2001.

The Company deems it necessary that the Recipients, in particular the subjects involved in the management of intercompany payments and loans, in the management of collections from customers and in the management of purchases, follow the following rules of conduct:

- refrain from engaging in conduct that may in any way integrate, directly or indirectly, money laundering, self-laundering or receiving stolen goods and/or may facilitate or encourage the related commission.
- [...]

In general, the subjects involved in "sensitive" activities with respect to the aforementioned crimes are required to:

- [...]
- choose suppliers according to predefined rules of transparency, quality and cost-effectiveness;
- Through the information available, verify the integrity and reliability of the commercial counterparties and, more generally, the customers with whom business relationships are initiated.
- use the banking system in transactions, including requiring customers that payments are made exclusively through this system, which allows traceability of financial transfers;
- define in writing the contractual terms and conditions governing relations with suppliers and partners, commercial and financial;
- refrain from making payments to current accounts of banks operating in countries included in the "tax heaven" lists and in favor of "off-shore" companies;
- in relations and transactions with Group companies, strictly comply with the requirements of certainty, pertinence, determinability and congruity of all costs generated by such transactions, keeping copies of all documentation and correspondence suitable for confirming the actuality, congruity and usefulness of the service
- submit for signature, within the limits and under the conditions required by company procedures and the system of delegations and powers in force, acts concerning the payment of taxes and duties.

It is expressly forbidden for the Recipients to:

- [...]
- purchase goods and services for a price that is clearly lower than the market value, without first having carried out checks on their origin;
- transfer for any reason, except through banks or electronic money institutions or Poste Italiane S.p.A., cash or bearer bank or postal deposit books or bearer securities in euros or foreign currencies, when the value of the transaction, even fractional, is equal to or greater than the limit value provided for by current legislation;
- issue bank and postal checks for amounts exceeding those provided for in current regulations and which do not bear the name or company name of the payee and the non-transferability clause
- make deposits to numbered current accounts or at credit institutions without physical settlements;
- employ, substitute or transfer sums of money whose illicit origin is known or, in any case, suspected. In addition, in order to prevent the crime of self-money laundering, Recipients are required to:

- keep in a proper and orderly manner the accounting records and other documents whose preservation is mandatory for tax purposes, preparing physical and/or computer defenses that prevent any acts of destruction and/or concealment;
- in all declarations of an accounting/fiscal nature, ensure the truthfulness and completeness of the data presented;
- comply with the regulatory provisions on accounting and taxation, including the deadlines stipulated in the applicable regulations for the submission of accounting/tax returns and the subsequent payment of the resulting taxes.

*Conduct to be followed in the context of "sensitive" activities with respect to Crimes regarding non-cash payment instruments and fraudulent transfer of values, introduced by Legislative Decree 184/2021 and amended by Law 137/2023*

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to Crimes relating to non-cash payment instruments, pursuant to art. 25-octies.1 of Legislative Decree No. 231/2001.

In general, these entities are required to:

- refrain from engaging in any conduct that may in any way directly or indirectly integrate the aforementioned types of crime and/or facilitate or facilitate their commission;
- comply with the correct use of the payment instruments made available by the Company;
- comply with the correct use of the Company's equipment, devices and IT tools, including in relation to money transfer transactions.

It is expressly forbidden for the Recipients to:

- [...]
- unduly use, as they are not holders, credit or payment cards, or any other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services or in any case any other payment instrument other than cash.
- falsifying or altering payment instruments or documents, possessing, disposing of or acquiring such instruments or documents of illicit origin or in any case falsified or altered in order to make use of them or to allow others to use them in the commission of offences involving non-cash payment instruments;
- produce, sell, distribute, or, in any way, make available or in any way procure for the Company or third parties equipment, devices or computer programs that, due to their technical-constructive or design characteristics, are primarily constructed to commit offenses involving non-cash payment instruments
- procuring an unfair profit by altering, in any way, the operation of a computer or telematic system or intervening without right in any manner on data, information or programs contained in a computer or telematic system, involving the transfer of sums of money;
- with reference to the crime of "fraudulent transfer of values," fictitiously attributing to others the ownership or availability of money, assets or other utilities of the Company.

*Conduct to be adopted in the context of "sensitive" activities with respect to crimes relating to copyright infringement*

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to the crimes referred to in art. 25-novies of Legislative Decree No. 231/2001.

In general, these entities are required to:

- [...]



- ensure compliance with domestic, EU and international rules for the protection of intellectual property;
- promote the correct use of all intellectual works, including computer programs and databases;
- diligently take care of the administrative obligations related to the use of works protected by copyright.

It is expressly forbidden for the Recipients to:

- [...]
- duplicate, reproduce, transmit and disseminate in public in an abusive manner, i.e., without having obtained the necessary consent or assignment of the right from the owner of the work or the owner of the rights of economic exploitation, of intellectual works (e.g., use of third-party music for advertising jingles, etc.)
- reproduce, transfer to another tool, distribute, communicate, present or demonstrate in public the contents of a database without having previously obtained the necessary authorization from the rightful owner of the copyright and/or right of economic exploitation of the database
- install computer programs without having previously informed the corporate function in charge of information security management.
- disseminate, without authorization, by entering into a system of telematic networks with connections of any kind, intellectual works – or parts thereof – protected by copyright;
- load, without authorization, software onto workstations provided by the Company;
- duplicate, without authorization, computer programs;

***Conduct to be adopted in the context of "sensitive" activities with respect to the crime of inducement not to make statements or to make false statements to the Judicial Authority***

The following general rules of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in relations with subjects who, in the context of criminal proceedings, may avail themselves of the right not to answer.

In line with the principles set out in this 231 Model and the Code of Ethics adopted by the Company, these subjects are required to:

- to process promptly, correctly and in good faith all requests from the judicial police bodies and from the investigating and judging Judicial Authority, providing all information, data and news that may be useful;
- maintain a helpful and cooperative behaviors towards the judicial police and the judicial authorities in any situation.

It is expressly forbidden for the Recipients to resort to physical force, threats or intimidation or to promise, offer or grant an undue benefit to induce those who may avail themselves of the right not to answer in criminal proceedings, not to make statements or to make false statements to the Judicial Authority, with the intention of obtaining a ruling favorable to the Company or determining the achievement of other kinds of advantages. [...]

***Behaviors to be adopted in the context of "sensitive" activities with respect to environmental crimes***

As a result of the analysis conducted, no core-business activities were identified as sensitive to the potential commission of environmental crimes referred to in Article 25-undecies of the Decree (associated on a prudential basis).

However, RGI must be responsible for the implementation and monitoring of the requirements related to the verification of authorizations of environmental service providers.

In general, Recipients are required to:

- scrupulously comply with environmental legislation;
- disseminate environmental principles at every level of the organization and raise awareness among its suppliers so that they ensure products and services in line with these principles;
- ensure an attitude of collaboration with the Public Authorities responsible for the control of environmental legislation.

*Conduct to be adopted in the context of "sensitive" activities with respect to crimes relating to illegal foreigners*

The following rules apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to crimes relating to illegal foreigners referred to in art. 25-duodecies of Legislative Decree 231/2001 (associated on a prudential basis).

If it is necessary to proceed with the establishment of an employment relationship with a non-EU citizen already residing in Italy, it is necessary that:

- the worker is in possession of a European long-term residence permit or a residence permit that qualifies him or her to work;
- the employment contract is communicated to the competent public bodies (Single Employment Centre, INAIL and INPS).
- [...]

*Conduct to be adopted in the context of "sensitive" activities with respect to tax crimes*

The following general principles of conduct apply to the Recipients of this 231 Model who, for whatever reason, are involved in "sensitive" activities with respect to the crimes referred to in art. 25-quinquiesdecies of Legislative Decree No. 231/2001.

The Company deems it necessary for the Recipients to follow the following rules:

- [...]
- tax compliance is carried out in compliance with the provisions of tax legislation and in collaboration with the tax authorities;
- tax obligations are carried out within the terms and in the manner prescribed by the applicable legislation or by the Tax Authority, in order to ensure full compliance with the sector regulations, also with the help of external consultants of proven competence and professionalism;
- in all accounting/tax declarations, the truthfulness and completeness of the data presented are guaranteed;
- the obligatory accounting records and documents that need to be kept are properly archived;
- in order to prevent possible fraudulent conduct, tax and declarative obligations are carried out only by the expressly authorized functions, in compliance with the principle of separation of duties;
- the acts, facts and transactions undertaken are represented in such a way as to make applicable forms of taxation in accordance with the real economic substance of the transactions;
- the regulatory provisions on accounting and taxation are complied with, including the deadlines provided by the applicable legislation for the submission of accounting/tax returns and the subsequent payment of the resulting taxes;
- transparency in relations with suppliers and consultants are guaranteed as well as a periodic check on the actuality of services with respect to the invoices issued;

- the Recipients are required to cooperate transparently with the tax authorities, providing them, when necessary for the conduct of audits or collection activities, with all the information requested, in a truthful and complete manner.

It is expressly forbidden for the Recipients to:

- [...]
- carry out subjectively non-existent transactions, i.e. with a non-existent or fictitious supplier (paper mill) or without a company structure;
- carry out objectively non-existent transactions, i.e. when the transaction (goods or services purchased) has never been carried out in reality (objective non-existence) or has been carried out for quantities lower than those indicated on the invoice (relative non-existence) or when it is invoiced at a higher price than that of the goods/services purchased (quantitative over-invoicing);
- carry out simulated transactions objectively or subjectively or by using false documents or other fraudulent means suitable for hindering the assessment and misleading the tax authorities, indicating in one of the declarations relating to income taxes assets for an amount lower than the actual amount or fictitious passive elements or fictitious credits and withholdings
- carrying out nonexistent transactions by issuing invoices or other documents attesting to transactions that did not take place in whole or in part, so as to enable the client to use them to indicate fictitious passive elements within income tax or value-added tax returns and, therefore, to evade such taxes
- put in place a corporate transaction aimed at making it difficult to collect taxes due as a result of a declaration or as a result of an assessment in order to evade in whole or in part a procedure for the compulsory collection of income or value-added taxes or of interest or administrative penalties relating thereto;
- disclose in the documentation submitted for the purposes of the tax settlement procedure assets in an amount lower than the actual amount or fictitious liabilities;
- conceal or destroy compulsory accounting records or other tax-relevant documents, including through access to the computer storage tools of the same, with the aim of making it impossible for the tax authorities to reconstruct taxable income
- disclose in the annual value-added tax return asset items for an amount lower than the actual amount or non-existent liability items, if the facts are committed as part of cross-border fraudulent schemes and for the purpose of evading value-added tax for a total amount of not less than ten million euros;
- submit, being obligated to do so, the annual value-added tax return, if the facts are committed in the framework of cross-border fraudulent schemes and for the purpose of evading value-added tax for a total amount of not less than ten million euros;
- pay the amounts due to the Treasury by using undue credits or non-existent credits as compensation, if the facts are committed within the framework of cross-border fraudulent schemes and for the purpose of evading value added tax for a total amount of not less than ten million euros.