Organisational, Management and Control Model pursuant to Legislative Decree No. 231 of 8 June 2001

Approved by the Sole Director of SILA S.p.A. on 07/03/2023

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DEFINITIONS

Addressees: the Sole Director or members of the Board of Directors, where appointed, Senior Executive, Employees, seconded workers, Consultants, Suppliers and all those who have relations with Sila or perform activities on its behalf.
Code of Ethics: Code of Ethics adopted by the Company.
Company Representatives: directors, auditors and employees of the Company.
Company: Sila S.p.A.
Confindustria Guidelines: the Guidelines adopted by the general confederation of Italian industry (Confindustria) for the preparation of organisational, management and control models pursuant to Article 6(3) of Legislative Decree No. 231/2001.
Consultants: persons who, by reason of their professional skills, perform their intellectual activities for or on behalf of the Company on the basis of a mandate or other professional relationship.
Decree: Legislative Decree No. 231 of 8 June 2001[1] as amended and supplemented.
Employees: all those who have an employment relationship with Sila, including employees and managers.
Entities: entities with legal personality or companies and associations, including those without legal personality (joint stock companies, partnerships, consortia, etc.).
Model: the organisational, management and control model pursuant to Legislative Decree 231/2001 adopted by the Company.
Offence: an offence to which the Decree associates the administrative liability of the Entity.
PA: the Public Administration, the public official or the person in charge of a Public Service.
Risk Areas: sensitive Company's macro-areas within which the Activities at Risk of commission of Offences are carried out;
Senior Executive: persons who hold representative, administrative and management positions in the Company or in one of its organisational units with financial and functional autonomy as well as persons who exercise, also de facto, the management and control thereof. (e.g. legal representative and his proxies, Employer and manager pursuant to Legislative Decree 81/2008 and subsequent amendments and integrations, persons with delegated functions conferred by a Senior Executive).
Sensitive Activity o Activity at Risk: a more specific corporate activity within the macro Risk Areas considered, within the scope of which there is a risk, even potential risk, of the commission of the Offences envisaged by the Decree.
Subordinates: persons subject to the management or supervision of a Senior Executive who do not enjoy administrative and organisational autonomy and who are called to account to the management or supervision bodies for the administration or representation of the Company or of a specific unit thereof.
Supervisory Body or **SB**: Body provided for in Article 6 of the Decree, responsible for supervising the operation of and compliance od Company's activity with the Organisational Model.
Suppliers: the natural or legal persons who provide goods, services and advice to Sila and their collaborators.

[1] And subsequent additions and amendments: this clarification applies to any law, regulation or set of rules, which are referred to in the Model.

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GENERAL PART

SECTION ONE

1. THE LEGISLATIVE DECREE OF 8 JUNE 231/2001

1.1 THE ADMINISTRATIVE LIABILITY OF ENTITIES

The Decree introduced into the Italian legal system the liability of the Entities of an administrative nature, but with numerous points of contact with offenses liability.

According to the Decree, the Entity is liable for the Offences committed, in its interest or to its advantage, by Senior Executives and/or Subordinates, expressly indicated in Legislative Decree 231/2001.
The administrative liability of Entities is additional to that of the natural person who materially perpetrated the Offence, and both are subject to ascertainment in the course of the same proceedings before the criminal court. Moreover, the liability of the Entity remains even if the natural person who committed the offence is not identified or is not punishable.

1.2 OFFENCES UNDER THE DECREE

The administrative liability of the Entity arises only for the Offences peremptorily indicated by the Decree, its subsequent additions, and the laws that expressly refer to the rules of the Decree.

The macro-categories of offences currently relevant under the Decree are summarised below:

- **Offences committed in dealings with the Public Administration** (art. 24 of the Decree - "*Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or for the attainment of public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies*", most recently amended by Legislative Decree. 75/2020 transposing EU Directive 2017/1371 on the fight against fraud to the Union's financial interests by means of criminal law - the so-called "*PIF Directive*") and Article 25 of the Decree – Offenses of embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office, article as last amended by Legislative Decree No. 75 of 14 July 2020);
- **Computer fraud and unlawful data processing** (Article *24-bis* of the Decree, introduced by Law No. 48 of 18 March 2008, most recently amended by Decree-Law No. 105/2019, converted with amendments by Law No. 133/2019, containing urgent provisions on the national cyber security perimeter);
- **Organised crime offences** (Article *24-ter* of the Decree - offences added by Law No. 94, Article 2, para. 29 of 15 July 2009 and amended by Law 69/2015);
- Offences of counterfeiting currency (Article *25-bis* of the Decree, offences introduced by Article 6 of Decree-Law No. 350 of 25 September 2001, converted with amendments by

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Law No. 409 of 23/11/2001; amended by Law No. 99 of 23/07/09 and by Legislative Decree 125/2016);

- **Crimes against industry and trade** (Article 25-bis1 of the Decree, introduced by Law No. 99 of 23 July 2009);
- **Corporate offences** (Article *25-ter* of the Decree, introduced by Legislative Decree No. 61 of 11 April 2002, and last amended by Legislative Decree No. 38 of 15 March 2017);
- **Crimes relating to terrorism and subversion of the democratic order**, including financing for such purposes (Article *25-quater* of the Decree, introduced by Law No. 7 of 14 January 2003);
- **Female genital mutilation practices** (Article *25-quater* I of the Decree, introduced by Law No. 7 of 9 January 2006);
- **Crimes against the individual personality,** such as the exploitation of child prostitution, child pornography, including via the Internet, trafficking in persons and reduction to and maintenance in slavery (Article *25-quinquies* of the Decree, introduced by Law No. 228 of 11 August 2003 and last amended by Law No. 199/2016);
- **Market abuse** (Article *25-sexies* of the Decree and Article *187-quinquies* of the so-called TUF, introduced by Law No. 62 of 18 April 2005;)
- **Crimes of negligent homicide and serious and very serious bodily harm, committed in breach of the rules on accident prevention and on the protection of safe and health at work** (Article *25-septies* of the Decree, introduced by Law No. 123 of 3 August 2007 and subsequently replaced by Article 300 of Legislative Decree No. 81 of 9 April 2008);
- **Offences of fencing, money laundering and use of money, goods or benefits of unlawful origin as well as self-money laundering** (Article *25-octies* of the Decree, introduced by Legislative Decree No. 231 of 21 November 2007, amended by Law No. 186/2014 and amended by Law No. 186 of 15 December 2014);
- **Offences relating to non-cash payment instruments** (Article 25-octies.1. introduced by Legislative Decree 186 2021);
- **Copyright infringement offences** (Article *25-novies* of the Decree added by Law No. 99 of 23 July 2009);
- **Inducement not to make statements or to make false statements to the judicial authorities** (Article *25-decies*, article renumbered by Article 2, Legislative Decree no. 121/2011);
- **Environmental Crimes** (Article *25-undecies* introduced by Article 2, Legislative Decree No. 121 of 7 July 2011 and amended by Law No. 68 of 22 May 2015) and offences of abandonment and uncontrolled deposit of waste on and in the soil (Legislative Decree No. 152/2006); some Offences falling within the scope of Article 25-undecies have now been amended by Legislative Decree 116/2020);
- **Employment of third-country nationals whose stay in Italy is irregular** (art. *25-duodecies* of the Decree, introduced by Legislative Decree No. 109/2012, amended by art. 30, paragraph 4, of Law No. 161/2017 and most recently by Decree-Law No. 113 of 4.10.2018);
- **Crimes of Racism and Xenophobia** (Article *25-terdecies*, introduced by Law 167/2017);
- **Offences of fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices** (Article *25-quaterdecies* of the Decree

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introduced by Law 39/2019). In view of the activity carried out by Sila, this Offence is not considered practically feasible;

- **Tax offences** (Article *25-quinquiesdecies* of the Decree introduced by Decree-Law 124/2019, converted with amendments by Law 157/2019, then amended by Legislative Decree 75/2020 and lastly amended by Legislative Decree 156/2022);
- **Offence of smuggling** (Article *25-sexiesdecies* of the Decree, introduced by Legislative Decree 75/2020). During the risk assessment, the non-existence of imports from non-EU countries was verified, making this offence unfeasible at present;
- **Crimes against the cultural heritage** (art. *25-septiesdecies* of the Decree introduced by art. 3, paragraph 1, Law no. 22 of 9 March 2022) and **laundering of cultural assets and devastation and looting of cultural and landscape assets** (art. *25-duodevicies* introduced by art. 3, paragraph 1, Law no. 22 of 9 March 2022). In view of the activity carried out by Sila, these Offences are not considered practically feasible;
- **Transnational offences** (Article 10 of Law no. 146): Conspiracy, simple and mafia-type conspiracy, conspiracy for the purpose of smuggling foreign processed tobacco or the illegal trafficking of narcotic drugs or psychotropic substances, money laundering, the use of money, goods or other utilities of unlawful origin as well as self-laundering, migrant trafficking, and certain offences of obstruction of justice, such as inducing people not to make statements or to make false statements to the judicial authorities and personal aiding and abetting if they are transnational in nature.
  Liability under the Decree also arises in relation to Offences committed abroad, provided that the State of the place where the offence was committed does not prosecute for them.

1.3 SANCTIONS

The sanctions system provided for by Legislative Decree 231/2001, against the commission of the Offences listed above, provides for the application of the following sanctions, depending on the Offences committed:

- fines (up to EUR 1,549,370);
- disqualification sanctions (also applicable as a precautionary measure lasting no less than three months and no more than two years), such as the prohibition to carry on business, the suspension or revocation of authorisations or licences or concessions (functional to the commission of the Offence), the prohibition to contract with the Public Administration, the exclusion or revocation of loans and contributions, the prohibition to advertise goods and services;
- confiscation (or preventive seizure as a precautionary measure) of the profit that the Entity has derived from the Offence, also for equivalent;
- publication of the judgment (in case of application of a disqualification sanction).

1.4 THE INTEREST OR ADVANTAGE FOR THE COMPANY

The Entity's liability arises only when an Offence is committed by persons linked in various ways to the Entity and only if the Offence is committed in the interest or to the advantage of the Entity. Therefore, not only when the offending conduct has resulted in an advantage, patrimonial or

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otherwise, for the Entity, but also if, even in the absence of such a concrete result, the Offence is in the interest of the Entity.
With regard to the meaning of the terms 'interest' and 'advantage', the Government Report accompanying the Decree attributes to the former a subjective value, i.e. referring to the will of the material author (natural person) of the Offence (who must have acted with the aim of realising a specific interest of the Entity), and to the latter an objective value referring to the actual results of his conduct (the reference is to cases in which the author of the Offence, although not directly targeting an interest of the Entity, nevertheless realises an advantage in its favour).

1.5 CONDITIONS EXEMPTING ADMINISTRATIVE LIABILITY

Article 6 of Legislative Decree 231/2001 states that the Entity shall not be held administratively liable if it proves that:

- the management body has adopted and effectively implemented, prior to the commission of the Offence, organisational, management and control models capable of preventing an Offence of the kind committed;
- the task of supervising the operation of and compliance with the models and ensuring that the model is kept up-dated has been entrusted to a supervision body endowed with autonomous powers of initiative and control (the so-called Supervision Body);
- the persons have committed the Offence by fraudulently circumventing the organisation, management and control models;
- there has been no omission or insufficient supervision by the Supervision Body.

The mere adoption of such a document, by resolution of the administrative body of the entity itself, is not, however, sufficient in itself to exclude the entity's administrative liability, since it is necessary that the model be effectively and effectively implemented.
With reference to the effectiveness of the organisation, management and control model for the prevention of the commission of the offences provided for in Legislative Decree No. 231/2001, it is required that it:

- identifies the company activities within the scope of which offences may be committed;
- provide for specific protocols to plan the training and implementation of the entity's decisions in relation to the offences to be prevented;
- identifies ways of managing financial resources suitable to prevent the commission of the Offences;
- provides for information obligations vis-à-vis the body in charge of supervising the functioning of and compliance with the models;
- introduce an appropriate disciplinary system to sanction non-compliance with the measures indicated in the organisation, management and control model.

With reference to the effective application of the organisation, management and control model, Legislative Decree 231/2001 requires:

- a periodic check, and, if significant violations of the requirements imposed by the model are discovered or changes occur in the organisation or activity of the entity or changes in the law, the modification of the organisation, management and control model;
- the imposition of sanctions in the event of violation of the requirements imposed by the organisation, management and control model.

In addition to this, Law No. 179 of 30 November 2017 on "*Provisions for the protection of the*

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authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship" introduced, also in the private sector, a specific discipline relating to the system of protection of the person who reports offences of which he/she has become aware by reason of his/her employment relationship (so-called *whistleblowing*), through the amendment of Article 6 of the Decree.

The new legislation has supplemented the necessary content of the Organisational Model with the effect of exempting the Entity from liability, providing that it must provide (Article 6, paragraph 2-bis):
a) one or more channels enabling Senior Executive and Subordinates to submit, in order to protect the integrity of the Entity, circumstantiated reports of unlawful conduct, relevant under the Decree and based on precise and concordant factual elements, or of violations of the Model, of which they have become aware by reason of their duties, which guarantee the confidentiality of the reporter's identity in the management of the report;
(b) at least one alternative reporting channel suitable for ensuring, by computerised means, the confidentiality of the reporter's identity;
(c) the prohibition of direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report;
(d) sanctions, contained in the disciplinary system adopted, against those who breach the whistleblower protection measures, as well as against those who make reports that prove to be unfounded with malicious intent or gross negligence.

Pursuant to the new legislation, unlawful conduct relevant under the Decree and based on precise and concordant factual elements, of which the reporting person (Key Person or Subordinate) has become aware by virtue of the functions performed, shall be reported.

Reports may concern any company area relevant to the application of the Decree and the current Model and must contain

- elements useful for the reconstruction of the fact reported, with supporting documentation attached where possible;
- information enabling, where possible, the identification of the perpetrator of the reported fact;
- an indication of the circumstances in which the fact reported came to one's attention.

Please therefore refer to Article 4.2 of this General Section for the modalities of reporting possible violations.

1.6 REFERENCE GUIDELINES

In preparing this Model, Sila has taken into account and referred to the Guidelines approved by Confindustria and subsequently updated.
Among other things, the aforementioned Guidelines set out the principles to which the company's control system must be informed in order to be effective, namely:

- verifiability, documentability, consistency and congruence of each operation;
- application of the principle of separation of powers and roles;

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- documentation of controls;
- provision of an adequate Disciplinary System for the violation of the provisions of the Code of Ethics and the procedures laid down in the Model;
- autonomy, independence, professionalism and continuity of action of the Supervisory Board.

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SECTION TWO

2. DESCRIPTION OF THE COMPANY REALITY

2.1 BUSINESS MODEL

The registered office of Sila S.p.A. is located at Via Fermi no. 1, Noale (VE).
Sila is engaged in the production and marketing, wholesale and retail, also via the Internet, of:
products for animal husbandry and pets;
food products for human use, including food supplements, food supplements, products for special medical purposes, additives, dietary products and what is included in the above categories.

The production site covers a total area of approximately 5,650.00 square metres and is divided into two local operating units.

Local unit known as "Sila 1": located at Via Enrico Fermi no. 1, Noale (VE). This is a building, the registered office of Sila, with a covered area of approximately 2,050.00 square metres on three floors (ground, first and second floor). The site is used for offices, laboratory and production department, where the activities of production and packaging of products for animal feed nutrition take place. In the external area of this site are located the tanks for storing the fats and calcium carbonate necessary for the various company processes and the liquid nitrogen for operating the spray towers, as well as, in a special box, the technical gas cylinders necessary for operating the laboratory instruments.

The activities of the production cycle of this unit can be briefly summarised as follows:
receiving raw materials with loading-unloading operations;
storage of raw materials and additives in the appropriate area;
weighing of raw materials and additives at the weighing stations or directly at the plant;
loading of raw materials into the respective plants and mixing through appropriate mixers;
processing of the mixed products on spray tower and or powder granulating plants;
unloading of finished product and temporary storage;
packaging of the finished product by means of special automated equipment;
storage of the packaged product;
loading and shipment of the packaged product and/or on big bags;
chemical analyses of raw materials and finished products and research and development activities on new products performed at the laboratory.
office activities for technical, administrative and commercial business management.

The so-called 'Sila 2' Local Unit: located in Via Enrico Fermi no. 4, Noale (VE), consists of a covered area of approximately 3,600 square metres, where (1) 'feed' production department, (2) 'food' production department, (3) 'Sodium Butyrate' department and (4) Warehouse are located.

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The activities of the production cycle of this unit can be briefly summarised as follows:
receiving raw materials with loading-unloading operations;
storage of materials and additives at the tanks in the outdoor area or at the racks in the warehouse;
weighing of raw materials and additives at the weighing areas in the production departments or directly in the plant;
loading of raw materials into special plants and synthesis of sodium butyrate inside special reactors with subsequent drying of the finished product;
loading of raw materials into the appropriate equipment and mixing through special mixers of raw materials and additives with subsequent manufacture of microencapsulated product inside the spray tower for food and feed products;
loading of raw materials into special plants and synthesis of sodium butyrate inside special reactors with subsequent drying of the finished product;
unloading of finished product and possible temporary storage;
packaging of the finished product using automated equipment (feed) or manually (food);
storage of the packaged product;
loading and shipment of the packaged product.

Sila has adopted patterns of behaviour for which:
considers the impact of the production activity on the environment already at the design stage;
aims to use 100 per cent technologically advanced equipment and facilities, maintained in perfect condition, and as energy-efficient as possible;
aims at the continuous improvement of worker safety and environmental protection;
In order to achieve this objective, as an integral part of its work organisation, it adopts a system of procedures to safeguard the health and safety of workers and the environment, which also assesses potential risk factors in the event of accidents or in emergency situations;
gives preference to suppliers who guarantee a similar attitude towards environmental and worker safety issues.

2.2 GOVERNANCE MODEL AND ORGANISATIONAL STRUCTURE OF SILA

Sila's Governance Model and, in general, its entire organisational system, is entirely structured to ensure that the Company implements its strategies and achieves its objectives.
Given the peculiarities of its organisational structure and activities, Sila favoured the traditional system of administration and control:

- **Shareholders' Meeting**, competent to pass resolutions in ordinary and extraordinary session on matters reserved to it by law or by the Articles of Association;
- **Sole Director, vested with** the broadest powers for the administration of the Company, with the power to perform all appropriate acts for the achievement of the corporate purposes, with the exclusion of acts reserved - by law and by the Articles of Association - to the Shareholders' Meeting;
- **Board of Auditors**, whose task it is to supervise:

- compliance with the law and the Articles of Association, as well as respect for the principles of proper administration;

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- the adequacy of the Company's organisational structure, internal control system and administrative accounting system, also with regard to the latter's reliability in correctly representing management events;
- the adequacy of the instructions given to the subsidiaries, if any, in relation to the information to be provided in order to comply with disclosure obligations.

With regard to the organisational structure, in order to make immediately clear the role and responsibilities of each individual within the company decision-making process, Sila has developed a company organisation chart in which the entire organisational structure of the company is schematised.

2.3 ORGANISATIONAL STRUCTURE OF SILA

The organisational system adopted by the Company is described in the company organisational chart, which is circulated to all personnel.
The management body is identified in the Sole Administrator assisted by the General Management Function.
It is up to the Chief Executive Officer to deliberate on the Company's policies and strategies.
The Company - also by virtue of the industrial activities it carries out, the services it offers to customers and its mission aimed at continuous innovation - is sensitive to the need to ensure fairness and transparency in the conduct of business activities.
The Company has made the choice to equip itself with a system of responsibilities centred on specific functions each with an area of competence and management autonomy.
In particular, the company's organisational structure is divided into the following Functions, dependent on the Sole Director and Employer:

- Administration and Finance (CFO) on which the Administrative Office reports
- Plant Engineering Department;
- Human Resources Manager
- Laboratory Manager
- Maintenance Manager
- IT Manager
- Production Manager, on whom the Warehouse depends
- Purchasing Manager
- Commercial Manager
- Technical Office Manager
- Head of *Regulatory Affairs*
- Communication Manager

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SECTION THREE

3. METHODOLOGICAL PATH OF DEFINING THE MODEL

3.1 FOREWORD

Sila is sensitive to the need to ensure conditions of fairness and transparency in the conduct of business and corporate activities, and to protect its position and image, the expectations of its shareholders and the work of its employees, it considered it consistent with its corporate policies to proceed with the implementation of the Model.

Sila has considered it in line with its policy to proceed with the drafting of the Organisation, Management and Control Model envisaged by Legislative Decree 231/2001, not only because its adoption entails the exclusion of administrative liability, but mainly because it is convinced that the Model can be a valid tool to raise awareness in all those who work in the name and on behalf of the Company, so that they follow, in the performance of their activities, correct and straightforward behaviour, such as to prevent and reduce to the greatest extent, within the company, the risk of offences being committed.

The Company has therefore launched a project to analyse its organisational, management and control tools, aimed at verifying the correspondence of the behavioural principles and procedures already adopted to the purposes laid down in the Decree, and through this analysis and the adoption and updating of the Model, the Company intends to pursue the following main objectives

- make those who work in the name and on behalf of Sila in areas of activity at risk aware that the commission of certain offences may result in administrative sanctions being imposed on the company;
- reiterate that such forms of unlawful behaviour are strongly condemned by Sila, as they are in any case contrary not only to legal provisions but also to the ethical principles to which Sila intends to adhere in the exercise of its business activity;
- enable the Company, by means of monitoring the Sensitive Activities, to take timely action to prevent or counteract the commission of the Offences.

The Model was adopted by the Sole Director with a specific decision, preceded by the decision to appoint the monocratic Supervisory Board, (SB) with the task of supervising the functioning, effectiveness and observance of the Model itself, as well as updating it

3.2 MODEL FUNCTION

The purpose of the Model is the construction of a structured and organic system of procedures and control activities, to be carried out also in a preventive manner (ex ante control), aimed at preventing the commission of the various types of Offence contemplated by the Decree.

In particular, through the identification of Risk Areas and Sensitive Activities and their consequent proceduralisation, the Model aims to

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- determine, in all those who work in the name of and on behalf of the Company in the Risk Areas, the awareness that they may incur, in the event of violation of the provisions therein, an offence liable to penal and administrative sanctions, not only against themselves but also against the Company;
- reiterate that such forms of unlawful behaviour are strongly condemned by Sila because (even in the hypothesis that Sila was apparently in a position to benefit from them) they are in any case contrary not only to the provisions of the law, but also to the social and ethical principles to which it intends to adhere in the performance of its corporate mission;
- enable Sila, thanks to its monitoring of the Risk Areas and Sensitive Activities, to intervene promptly to prevent or counteract the commission of Offences.

Key points of the Model are, in addition to the principles already indicated:

(i) raising awareness and dissemination at all levels of the company of the rules of conduct and the procedures established;
(ii) the mapping of the Company's Risk Areas, i.e. the activities within the scope of which the possibility of the Offences being committed is considered the highest;
(iii) risk prevention, through the adoption of procedural principles endowed with specificity and aimed at planning the formation and implementation of the Company's decisions in relation to the Offences to be prevented;
(iv) verification and documentation of risk operations;
(v) the identification - also through reference to corporate procedures adopted by Sila - of methods for managing financial resources that allow the traceability of each individual transaction;
(vi) respect for the principle of separation of functions;
(vii) the definition of authorisation powers consistent with the assigned responsibilities;
(viii) the verification of corporate behaviour, as well as of the functioning of the Model with consequent periodic updating (ex post control);
(ix) the adoption of a specific and appropriate disciplinary system to prosecute and sanction non-compliance with the adopted organisational measures;
(x) the attribution to the Supervisory Board of specific tasks to monitor the effective and correct functioning of the Model.

3.3 REALISATION OF THE MODEL

In the light of the above, Sila has initiated a series of activities aimed at creating a Model that complies with the requirements of the Decree and is consistent with the principles already rooted in its corporate governance culture.

To carry out the project, Sila involved all the heads of the company's functions, as well as external resources from the legal, accounting-financial and occupational safety sectors, in the analysis and monitoring of the company's activities.

The project was divided into the following phases:

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1) mapping the company's areas of activity at risk of offences and identifying the persons subject to monitoring;
2) Evaluation of the degree of adequacy of existing protocols to prevent and reduce this risk and, on the basis of this, identification and implementation of the improvement measures considered necessary;
3) appointment of the Supervisory Board, pursuant to Article 6, paragraph 1, letter (b) of the Decree (for the discussion of which see Chapter 5).

The methodologies followed and criteria adopted in the various stages of the project are outlined below.

Article 6, paragraph 2, letter (a) of the Decree indicates, among the requirements of the Model, the identification of the processes and company areas in which the Offences expressly referred to in the Decree may be committed.

In other words, these are those company activities and processes that are commonly referred to as 'sensitive' or 'risk'.

The objective of this phase was the analysis of the corporate context - the analysis of the business model (par. 2.1), of the existing governance model (par. 2.2) and of the organisational structure (par. 2.3) - to ascertain where (in which corporate areas/sectors of activity) and according to which modalities and degree of risk, facts could be committed that could be attributable to the offences set out in the Decree.

The result of this verification took the form of a list of the activities that, solely on account of their specific contents, are most exposed to the potential risk of commission of the Offences governed by the Decree.

In addition, internal controls were the subject of a specific analysis, in which it was assessed for individual activities whether the level of internal controls was adequate for the corresponding level of risk and, if so, what corrective measures needed to be put in place to ensure the prevention of unlawful conduct.

In order to ensure that this activity has an adequate level of detail and is correctly adapted to Sila's corporate reality, interviews were conducted with the corporate persons who, on the basis of their functions and responsibilities, have in-depth knowledge of the sensitive areas, as well as of the control mechanisms in place (so-called Key Officers).

Each manager concerned took steps to involve his or her collaborators in the identification of the sensitive areas, who were asked to indicate in detail which activities, among those falling within their respective spheres of competence, were considered to be potentially exposed to the risk of commission of criminal offences.

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As a result of the activities carried out, an inventory of sensitive processes and the control system was prepared, with evidence:

- of the elementary processes/activities performed;
- of the functions/internal/external actors involved;
- of the relevant roles/responsibilities;
- of the existing system of controls.

The mapping of the risk areas obtained in this way must in any case be considered as an evolving complex, since it is not possible to exclude further extensions of the scope of application of the Decree, as well as procedural and/or organisational evolutions at Sila, the occurrence of which could lead to a change in the areas potentially exposed to the risk of Offence.

3.4 MODEL STRUCTURE

The present Model consists, in its current version, of a 'General Section' and the following individual 'Special Sections' prepared for the different types of Offence covered by the Decree:

- **Special Section A** Offences committed against the Public Administration pursuant to Articles 24, 25 and 25-decies of the Decree;
- **Special Section B** Computer crimes and unlawful processing of data pursuant to Article 24-bis of the Decree;
- **Special Section C** Organised crime and transnational crimes pursuant to Article 24-ter of the Decree;
- **Special Section D** Crimes against industry and trade pursuant to Articles 25-bis and 25-bis1;
- **Special Section E** Corporate offences specified in Article 25-ter of the Decree;
- **Special Section F** Crimes against the individual indicated in Article 25-quater of the Decree and employment of citizens of third countries whose stay is irregular indicated in Article 25-duodecies of the Decree) and crimes of racism and xenophobia indicated in Article 25-terdecies of the Decree)
- **Special Section G** Crimes of culpable homicide and grievous and very grievous bodily harm committed in violation of the accident prevention and health and safety at work regulations set forth in Article 25-septies of the Decree;
- **Special Section H** Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, selflaundering, as well as offences related to non-cash payment instruments;
- **Special Part I** Environmental Crimes;
- **Special Part L** Tax Crimes.

With reference to the Offences giving rise to administrative liability under the Decree, it has been assessed that the risk relating to the Offence of printing counterfeit money or revenue stamps, the Offence of female genital mutilation practices, the Offence of reduction to or maintenance in slavery or servitude, the Offence of child prostitution, child pornography and possession of pornographic material the offence of tourist initiatives aimed at the exploitation of child prostitution, the offence of trafficking in persons and the purchase and sale of slaves, the

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offences relating to terrorism and subversion of the democratic order, the offences of fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices, the offences of smuggling and transnational offences is only abstractly and not concretely conceivable.

The Sole Director, or the Board of Directors, where appointed, is entrusted with the task of supplementing this Model at a later stage, by means of a specific resolution, with any additional Special Sections relating to other types of Offences which, as a result of other legislation, are included in or in any case connected to the scope of application of the Decree.

3.5 AMENDMENTS AND ADDITIONS TO THE MODEL

Since this Model is 'an act of issuance by the management body' (in accordance with the provisions of Article 6(1)(a) of the Decree), subsequent amendments and additions of a substantive nature to the Model are the responsibility of the Sole Director or the Board of Directors, where appointed.

However, the Sole Director, or each Managing Director (where a Board of Directors is appointed) has the power to make any additions to the Risk Areas, as well as the power to make any amendments or additions of a formal nature to the text of the Model.

These powers are deemed justified by the need to ensure constant and timely adaptation of the Model to the operational and/or organisational changes within the Company.

Proposals to amend and supplement the Model may also be submitted by Sila's Supervisory Board to the aforementioned corporate bodies, after consulting the competent corporate functions.
Depending on the type of amendment proposed, it will either be made directly by the Sole Director or submitted to the Board of Directors for approval, if appointed.

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SECTION FOUR

4. SUPERVISORY BODY

4.1 COMPOSITION OF THE SUPERVISORY BODY AND ITS REQUIREMENTS

One of the conditions for exempting the Company from the liability provided for in the Decree is having entrusted an internal body, endowed with autonomous powers of initiative and control, with the task of supervising the operation of and compliance with the Model.
In this regard, the Supervisory Body (also 'Body' or 'SB', hereinafter) is appointed by the Sole Director or the Board of Directors, where appointed, and may be single or collective. In any case, the members of the Supervisory Board shall be chosen from among persons capable of ensuring that the Board meets the following requirements:

- **Autonomy and independence**: these requirements are ensured by the absence of any hierarchical reporting within the organisation and by the power of reporting to the top management, as well as by the fact that the Body does not perform operational tasks, and in the case of an internal member, these requirements are ensured by its multi-subjective composition;
- **Professionalism**: understood as the professional, technical and practical knowledge possessed by the members of the Supervisory Board;
- **Continuity of action**: with reference to this requirement, the Supervisory Board is required to constantly monitor, through powers of investigation, compliance with the Model, to ensure its implementation and updating, representing a constant reference for all Sila's personnel;
- **Honourability and absence of conflicts of interest**: these requirements are understood in the same terms as those provided by law with reference to directors and members of the Board of Auditors.

The composition of the Supervisory Board is identified in a structure created ad hoc and composed of a minimum of one and a maximum of three members, of which, in the latter case, at least one internal member with specific competences in business matters and at least one external member with specific competences in the areas covered by the supervisory activity.
A banned, incapacitated or bankrupt person, or a person who has been sentenced, even if not definitively, to a punishment entailing disqualification, even temporarily, from public offices or the inability to exercise executive offices, or who has been sentenced, even if not definitively or with a plea bargain, for having committed one of the offences provided for in the Decree, may not be appointed as a member of the Supervisory Board and, if appointed, shall be removed from office.
In any case, the members of the Supervisory Board are - and will be - chosen from among persons who do not have marital or family relationships with the Directors, which could compromise their independence of judgement.

Internal members may not be chosen from among executives in charge of functions that are relevant to the corporate areas at risk of Offences.
If an external member is appointed, he/she must not have any relationship with the Company that could lead to a conflict of interest in relation to the supervisory activity.

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The members of the Supervisory Board remain in office for three years and may in any case be re-elected.
In performing its functions, the Body will report directly to the Sole Director or the Board of Directors, where appointed, in such a way as to ensure its full autonomy and independence.
The Supervisory Board is provided with adequate financial and logistical means to enable its normal operations. In order to perform the tasks assigned to it, the Supervisory Board may also make use, where deemed necessary and/or appropriate, of external consultants with technical skills and resources suitable to ensure the performance on an ongoing basis of the audits, analyses and other duties that the Supervisory Board will define in its general guidelines and annual action plans. In this case, the consultants shall perform the assigned activities on the basis of the directives received from the Supervisory Board itself and under its direct supervision and responsibility.
For its operation, the Supervisory Board may also adopt its own Rules of Procedure, communicated for information to the Sole Director or the Board of Directors, where appointed.
The Supervisory Board, if not monocratic, appoints a Chairman from among its members, to whom it may delegate the exercise of specific functions, in accordance with the Regulation.

4.2 REPORTING TO AND FROM THE SUPERVISORY BODY

The types of reporting that concern the Supervisory Board are briefly described below.

4.2.1 Reporting by the Supervisory Board to the corporate bodies

The Supervisory Board reports on the implementation of the Model and the occurrence of any critical issues related thereto.
The Supervisory Board is required to carry out two types of reporting:

a) the former against the Sole Director or the Board of Directors, if appointed;
b) the second against the Board of Auditors.

The Supervisory Board shall promptly report to the Sole Director or the Board of Directors, where appointed, on any violation of the Model that is deemed to be well-founded, of which it has become aware as a result of a report by Employees or third parties or that the Supervisory Board itself has ascertained, as well as any other information deemed useful for the purposes of the taking of urgent decisions by the Sole Director or the Board of Directors, where appointed.
With reference to the type of reporting sub a), the Supervisory Board also periodically prepares for the Sole Director or the Board of Directors, where appointed, a written report on the overall activity carried out during the period, with particular reference to the verification activity, any critical issues that have emerged, reports received, corrective and improvement measures of the Model and their implementation status.
With reference to the type of reporting sub b), the Supervisory Board shall meet annually with the Board of Auditors, which may request to receive a copy of the annual report referred to in the preceding paragraph.
The Supervisory Board may also be summoned at any time by top management or may, in turn, request a hearing at any time, in order to report on the operation of the Model or on specific situations.

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4.2.2 Information obligations towards the Supervisory Board

The Decree requires the provision in the Model of information obligations vis-à-vis the Supervisory Board responsible for monitoring the operation of and compliance with the Model.
The obligation of a structured information flow is conceived as a tool to guarantee the supervisory activity on the effectiveness and efficacy of the Model and for the possible ex post verification of the causes that made possible the occurrence of the offences provided for by the Decree.
The information obligation is primarily addressed to the functions and structures deemed to be at risk of Offences. In order to create a complete and constant management system of information flows towards the Supervisory Board, the Heads of the individual functions are required, in addition to the responsibilities deriving from their corporate role, to transmit standardised and periodical information to the Supervisory Board.
The obligation to inform falls, more generally, on the Sole Director, or on the members of the Board of Directors, if appointed, and on the members of the Board of Statutory Auditors, on Employees and on those who receive professional appointments from the Company. This obligation of information relates to any information concerning the commission of Offences, conduct that is not in line with the procedures and rules of conduct laid down in the Model and the Code of Ethics, and any shortcomings in the organisational structure or procedures in force.

The Supervisory Board must in any case be promptly informed by all the corporate bodies, as well as by third parties required to comply with the provisions of the Model, of any news concerning the existence of possible violations thereof.
To summarise, the Supervisory Board must be provided with the following obligatory and prompt information:

a. reports of conduct that may constitute a breach, even potential, of the rules and procedures laid down in the Code of Ethics and/or the Model;

b. reports concerning the possible commission of Offences under the Decree;

c. information relating to the Company's activities that may be relevant for the Supervisory Board in the performance of its duties (e.g. reports compiled by internal Managers, news relating to organisational changes; updates to the delegation system, etc.);

d. In addition, information concerning the following must be mandatorily transmitted to the Supervisory Board:

- measures and/or information from judicial police bodies, or any other authority, including administrative authorities, involving the Company, Senior Executive and/or Employees, from which it can be inferred that investigations are being carried out, even against unknown persons, for the Offences referred to in the Decree, without prejudice to the obligations of confidentiality and secrecy legally imposed;
- requests for legal assistance made by Employees in the event of legal proceedings being initiated, in particular for the Offences covered by the Decree;
- information on the actual implementation, at all levels of the company, of the Model, with evidence of disciplinary proceedings carried out and any sanctions imposed (including measures against employees), or of the orders to dismiss such proceedings with the relevant reasons;
- reporting of serious injuries (manslaughter or grievous or very grievous bodily harm, in

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any case any injury with a prognosis of more than 40 days) occurring to Employees, and/or External Collaborators and/or Maintenance Suppliers, and/or their collaborators present in the Company's workplaces.

In order to facilitate the consultation of the Supervisory Board, the Company has set up dedicated communication channels (see next section, the so-called *whistleblowing*).

The operational management of information flows is one of the activities that internal managers may delegate to their collaborators with an appropriate role and task. The delegated task must be formally communicated to the Supervisory Board and in any case does not relieve the delegating party of the responsibility for controlling the above-mentioned flow.

All information, documentation and reports collected in the performance of institutional tasks must be filed and kept, for at least 10 years, by the Supervisory Board, taking care to keep the documents and information acquired confidential, also in compliance with privacy legislation.

4.2.3 Reporting modalities and whistleblowing

If an Employee wishes to make a report among those indicated above, he/she may report to his/her direct superior, to the Sole Director or to the individual members of the Board of Directors, where appointed, or to the production manager or to the RSPP for matters concerning health and safety at work, or to the Administrative Director for matters concerning the Administration and Finance Area, who shall then refer the report to the Supervisory Board.

If the report is unsuccessful, or if the employee feels uncomfortable approaching his direct superior or the above-mentioned persons to report the matter, he may report directly to the Supervisory Board.

To this end, two '*dedicated information channels*' have been set up with the function of (i) facilitating the flow of reports and information to the Supervisory Board that guarantees, also by computerised means, the confidentiality of the reporter's identity, (ii) making the Model comply with the provisions of Article 6 of the Decree.

As regards direct reports to the Supervisory Board, they may be made (i) by e-mail to the e-mail address [odv@silaonline.com], or (ii) by post to the following address Supervisory Body c/o Sila S.p.A., Via Enrico Fermi no. 1, Noale (VE).

Mode (i) guarantees, by computerised means, the confidentiality of the reporter's identity.

Access to the e-mail box, by means of special credentials, is reserved to the monocratic Supervisory Body or only to the Chairman of the Supervisory Body, if collective, bound by the obligation of confidentiality. The Chairman of the collegiate SB, is entitled to share the content of what is received with the other members of the SB, as said bound by the obligation of confidentiality.

They are subject to reporting:

- unlawful conduct relevant under the Decree and violations of the Code of Ethics or the Model, of which the reporting person has become aware by reason of the functions

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performed;
- other unlawful conduct liable to constitute an offence, even if not included in the list referred to in Articles 24 et seq. D. Legislative Decree No. 231 of 8 June 2001, which may represent indications of the future commission of Offences relevant for the purposes of the administrative liability of the Company;
- conduct detrimental to the integrity of the Company.

It is prohibited to make, with malice or gross negligence, unfounded reports. The disciplinary code provides for specific sanctions against those who violate this prohibition.
The report must be as complete and exhaustive as possible, as it is required to be circumstantial and based on precise and concordant facts. It must state:

- where not anonymous, the particulars of the person making the report, with an indication of the position or function held within the Company;
- an indication and description of the fact or conduct, including omission, that is the subject of the report;
- the circumstances of time and place in which the act was committed;
- an indication of the circumstances in which knowledge of the fact reported was acquired;
- the name(s) of the person(s) who has/have committed the acts reported;
- an indication, where possible, of the profiles of unlawfulness and/or violations of the Code of Ethics and/or the Organisational Model caused by the reported conduct;
- all useful elements, including documents in the reporting party's possession, in order to allow the necessary checks and/or investigations to be carried out to ascertain whether the facts reported are well-founded and to reconstruct any responsibilities;
- any other information useful for the investigation aimed at reconstructing the reported facts.

The Supervisory Board ensures the confidentiality of reports received in any form whatsoever, also to protect whistleblowers against retaliatory attitudes towards them.

The Supervisory Board shall assess the reports it receives and may summon, if it deems it appropriate, both the reporting party in order to obtain further information, while ensuring the necessary confidentiality, and the alleged perpetrator of the breach, and shall also carry out all the checks and investigations necessary to ascertain the merits of the report.

The Supervisory Board will inform the reporting party of the outcome of its investigation and of the report.

The Supervisory Board is not obliged to take into consideration anonymous reports, i.e. reports that appear *prima facie* irrelevant, unfounded or unsubstantiated.

The Company guarantees the protection of any reporting person against any form of retaliation, discrimination or penalisation, pursuant to Article 6(2-bis)(c) of the Decree.

It is therefore expressly forbidden for the Company to engage in direct or indirect retaliatory or

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discriminatory acts against the whistleblower (such as, by way of example, dismissal, change of duties, transfers, submission of the whistleblower to organisational measures with negative effects on working conditions) for reasons directly or indirectly connected to the report. Violation of this prohibition entails the imposition of specific disciplinary sanctions against those who breach it.

The Supervisory Board shall also ensure that whistleblowers are protected against any form of retaliation, direct or indirect, discrimination or penalisation for reasons directly or indirectly linked to the report, also ensuring the confidentiality of the identity of the whistleblower, without prejudice to legal obligations and the protection of the rights of the Company or of persons wrongly accused and/or in bad faith.

Violations of the aforementioned obligations to inform the Supervisory Board may lead to the application of disciplinary sanctions, as set out in more detail in Section Five below.

Likewise, third parties and/or External Consultants may make the reports referred to in paragraphs 4.2.2 and 4.2.3 directly to the Supervisory Board, by e-mail or letter to the same addresses as above.

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SECTION FIFTH

5. DISCIPLINARY SYSTEM

The definition of a system of sanctions, applicable in the event of violation of the provisions of this Model, constitutes a necessary condition to ensure the effective implementation of the Model itself, as well as an indispensable prerequisite to allow the Company to benefit from the exemption from administrative liability.
The application of disciplinary sanctions is irrespective of the initiation and outcome of any criminal proceedings initiated in cases in which the breach constitutes a relevant offence under Legislative Decree No. 231/2001.
The sanctions that may be imposed are diversified according to the nature of the relationship between the author of the breach and the Company, as well as the importance and gravity of the breach committed and the role and responsibility of the author. More specifically, the sanctions that may be imposed are diversified, taking into account the degree of imprudence, inexperience, negligence, fault or intentionality of the conduct relating to the action/omission, also taking into account any recidivism, as well as the work activity carried out by the person concerned and the relevant functional position, together with all the other particular circumstances that may have characterised the fact.
In general, violations can be traced to the following cases:

- conduct constituting a culpable failure to implement the provisions of the Model and/or the Code of Ethics, including company directives, procedures or instructions;
- conduct constituting a wilful transgression of the provisions of the Model and/or the Code of Ethics, such as to undermine the relationship of trust between the perpetrator and the Institute insofar as it is unequivocally designed to commit an offence;

and can be classified as follows:

- violation, including through omissive conduct and in possible concurrence with others, of the provisions of the Model or of the procedures established for its implementation and of the Code of Ethics;
- drafting, possibly in conjunction with others, of altered or untrue documentation;
- facilitation, through omissive conduct, of violations of the Model and the Code of Ethics and of the drafting by others of altered or untrue documentation;
- failure to draw up the documents required by the Model or the procedures established for its implementation.

The sanction procedure is in any case referred to the competent corporate function and/or bodies.

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5.1 SANCTIONS FOR EMPLOYEES

With regard to Employees, the Company must comply with the limits set out in Article 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the applicable National Collective Labour Agreement, both with regard to the sanctions that may be imposed and the methods of exercising disciplinary power.
Failure to comply - by Employees - with the provisions of the Model and/or the Code of Ethics, and all the documentation that forms part of it, constitutes a breach of the obligations arising from the employment relationship *pursuant to* Article 2104 of the Civil Code and a disciplinary offence.
More specifically, the adoption by a Sila employee of a conduct that can be qualified as a disciplinary offence, based on the previous paragraph, also constitutes a breach of the employee's obligation to perform the tasks entrusted to him/her with the utmost diligence, complying with the Company's directives, as set out in the applicable CCNL.
Upon being informed of a breach of the Model, disciplinary action shall be taken to ascertain the breach. In particular, in the investigation phase, the employee will be notified in advance of the charge and will also be granted a reasonable period to reply. Once the violation has been ascertained, a disciplinary sanction proportionate to the gravity of the violation committed will be imposed on the perpetrator.
The Employee may be subject to the sanctions provided for in the applicable CCNL, which, by way of example, are set out below:

- verbal warning;
- written warning;
- fine in an amount not exceeding the prescribed hours of pay;
- suspension from work and pay;
- Disciplinary dismissal for justified subjective reason.

As regards the assessment of misconduct in accordance with the relevant CCNL in respect of employees:

i) every report of a violation of the Model is triggered by the investigation procedure;
ii) if, following the procedure, a violation of the Model is ascertained, the disciplinary sanction provided for in the applicable CCNL is imposed;
iii) the sanction imposed is proportionate to the seriousness of the breach.

More specifically, on the basis of the ascertainment of the breach, and having heard the hierarchical superior of the author of the conduct complained of, the Personnel Manager identifies - having analysed the Employee's motivations - the disciplinary sanction applicable on the basis of the relevant CCNL.
The Company may not take any disciplinary measures against the Employee without complying with the procedures laid down in the applicable CCNL for individual cases.
The principles of correlation and proportionality between the violation committed and the sanction imposed are guaranteed by compliance with the following criteria:

- seriousness of the violation committed;

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- employee's task, role, responsibility and autonomy;
- predictability of the event;
- intentionality of the conduct or degree of negligence, recklessness or inexperience;
- overall conduct of the offender, with regard to the existence or otherwise of disciplinary precedents under the terms of the applicable CCNL;
- other special circumstances characterising the infringement.

It is understood that all the provisions and guarantees laid down in the applicable CCNL concerning disciplinary proceedings will be followed; in particular, the following will be observed:

- the obligation - in relation to the application of disciplinary measures more serious than a verbal warning - of the prior written notification of the charge to the employee with an indication of the facts constituting the infringement and of the time limit from receipt of the notification within which the employee may present his justifications and of the hearing of the latter in order to defend himself;
- the obligation not to take the disciplinary measure before the minimum period provided for in Article 7 of the Workers' Statute and in the respective CCNLs applied has elapsed from the written notification of the charge;
- the obligation to give notice of the adoption of the disciplinary measure in writing within and no later than the maximum time limits provided for in the applicable CCNL, from the expiry of the deadline given to the Employee to submit his justifications. Otherwise, the justifications shall be deemed to have been accepted.

The existence of a system of sanctions connected with non-compliance with the provisions contained in the Model, and in the documentation that forms part of it, must necessarily be brought to the attention of employees by the means deemed most appropriate by the Company. This is also without prejudice to the Company's right to claim compensation for damages resulting from a breach of the Model by an Employee. Any damages claimed shall be commensurate:

- the level of responsibility and autonomy of the employee who committed the disciplinary offence;
- the existence of any disciplinary record against him;
- the degree of intentionality of his behaviour;
- the seriousness of its effects, by which is meant the level of risk to which the Company reasonably believes it has been exposed - pursuant to and for the purposes of the Decree - as a result of the conduct complained of.

After applying the disciplinary sanction, the Personnel Manager communicates the imposition of that sanction to the Supervisory Board, which then monitors the application of disciplinary sanctions.

5.2 SANCTIONS FOR EMPLOYEES WITH MANAGERIAL STATUS

Failure to comply - on the part of executives - with the provisions of the Model, and of all the documentation that forms part of it, including violation of the obligations to inform the Supervisory Board, determines the application of the sanctions laid down in collective bargaining for other

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categories of employees, in accordance with Articles 2106, 2118 and 2119 of the Civil Code, and Article 7 of Law 300/1970.
In general, the following sanctions may be imposed on managerial staff:

- fine;
- suspension from work;
- termination of employment, with or without notice.

The ascertainment of any violations, as well as inadequate supervision and failure to promptly inform the Supervisory Board, may lead to the precautionary suspension of workers with managerial status from work, without prejudice to the manager's right to remuneration, as well as, again on a provisional and precautionary basis for a period not exceeding three months, the assignment to different tasks in compliance with Article 2103 of the Civil Code.
In cases of serious violations, the Company may terminate the employment contract with notice pursuant to Article 2118 of the Civil Code or without notice pursuant to Article 2119 of the Civil Code.

The Personnel Manager communicates the imposition of the sanction to the Supervisory Board, which then monitors the application of disciplinary sanctions.

5.3 MEASURES AGAINST DIRECTORS

In the event of an ascertained breach of the provisions of the Model, including those of the documentation that forms part thereof, by the Sole Director or one or more directors, where appointed, the Supervisory Board shall promptly inform the Board of Statutory Auditors or the entire Board of Directors, where appointed, so that they may take or promote the most appropriate and adequate initiatives, depending on the seriousness of the breach detected and in accordance with the powers provided for by the applicable laws and by the Articles of Association.

5.4 MEASURES TOWARDS EXTERNAL COLLABORATORS AND SUPPLIERS

Any conduct by Collaborators and/or Suppliers in conflict with the lines of conduct indicated by this Model and entailing the risk of commission of an Offence sanctioned by the Decree, as well as the making of reports, with wilful misconduct or gross negligence, that prove to be unfounded may determine, in accordance with the provisions of the specific contractual clauses included in the letters of appointment or in the relevant agreements, the termination of the contractual relationship, without prejudice to any claim for compensation if such conduct results in concrete damage to the Company, as in the case of application by the judge of the measures provided for by the Decree.

5.5 SANCTIONS PURSUANT TO ART . 6, PARAGRAPH 2-BIS , D. LGS.231/2001 ("*WHISTLEBLOWING*")

With reference to the system of sanctions relating to the proper handling of reports of offences pursuant to Article 6, paragraph 2-bis, of Legislative Decree no. 231/2001 (so-called "*Whistleblowing*"), the following are provided for:

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- sanctions to protect the whistleblower against those who engage in direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report;
- sanctions against those who, with malice or gross negligence, make reports that turn out to be unfounded.

The sanctions are defined in relation to the role of the addressee of the sanctions, as set out in the preceding paragraphs, to the extent that the violations of the rules relating to the reporting system represent, in themselves, violations of the provisions of the Model.

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SECTION SIX

6. STAFF INFORMATION AND TRAINING

6.1 INFORMATION ON THE MODEL AND CODE OF ETHICS

The Company promotes the widest dissemination, inside and outside the structure, of the principles and provisions contained in the Model and in the protocols connected to it.
The Model is formally communicated by the Supervisory Board to each member of the corporate bodies.
The Model is also formally communicated to all Company Representatives by means of delivery of a copy, possibly also on computer support, as well as by publication within the company information systems and/or posting in a place accessible to all.
Particular and specific attention is then paid to the dissemination of the Code of Ethics, which, in addition to being communicated in the manner already indicated for the Model (delivery to all members of corporate bodies and Company Representatives, posting in a company location accessible to all and publication on the company computer network), is made available to third parties required to comply with its provisions, as well as to any other interlocutor of the Company, by means of full publication on the company website.
The Supervisory Board plans and implements all further information activities it deems necessary and/or appropriate.

6.2 TRAINING

In addition to the activities related to informing the Recipients of the Model, the Company has the task of taking care of their periodic and constant training, i.e. of promoting, monitoring and implementing initiatives aimed at fostering adequate knowledge and awareness of the Model, in order to increase respect for ethical values within the Company.
In particular, the principles of the Model and those of the Code of Ethics are illustrated to company resources by means of special training activities (e.g. courses, seminars, questionnaires, etc.), the execution of which is planned by the personnel manager.
With reference to newly recruited personnel, the delivery of the Code of Ethics and company information material is foreseen, as well as an acceptance that prescribes the commitment to read the Company's Model 231.
The Supervisory Board supervises the correct and constant training of Employees and the dissemination of the Model, the Code of Ethics and the principles set out therein.

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SPECIAL PART

The Special Part of the Model is structured as follows:

- Special Section A - Offences in relations with the Public Administration;
- Special Section B - Computer crimes and unlawful data processing;
- Special Section C - Organised crime and transnational crimes;
- Special Section D - Crimes against industry and trade;
- Special Section E - Corporate Offences;
- Special Section F - Crimes against the individual;
- Special Section G - Manslaughter or grievous or very grievous bodily harm committed in violation of the rules on the protection of health and safety at work;
- Special Section H - Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, selflaundering, as well as offences related to non-cash means of payment;
- Special Section I - Environmental Crimes;
- Special Section L - Tax Crimes.

Each Special Section identifies the so-called Sensitive Activities (i.e. those where it is theoretically possible that the Offence may be committed, which have been identified as part of the *risk assessment* activity) in relation to macro-families of offences considered relevant to Sila's responsibility.

Furthermore, each Special Section defines the general principles that must guide Sila in the identification of the rules of organisation, management and control of activities, and defines the specific protocols aimed at preventing the commission of the Offences referred to in the Decree in the performance of the Sensitive Activities identified for each macro-family of offences.

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SPECIAL PART A

OFFENCES IN RELATIONS WITH THE PUBLIC ADMINISTRATION (ARTICLES 24, 25 AND 25-DECIES OF THE DECREE)

A.1 THE TYPES OF ACTIONS TAKEN AGAINST THE PUBLIC ADMINISTRATION (ARTICLES 24, 25 AND 25-DECIES OF THE DECREE)

This Special Section refers to offences against the Public Administration, referred to in Articles 24, 25 and 25-decies of Legislative Decree 231/2001, and in particular it lists the individual offences considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities, indicating the general principles of conduct and the control measures implemented for the organisation, performance and management of the operations carried out in these Risk Areas and Sensitive Activities.

In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Misappropriation to the detriment of the State or the European Union (Article 316-bis of the criminal code*)

This offence punishes the act of anyone who, having obtained funding or contributions from the Italian State, another public body or the European Community, fails to use the sums obtained for the purposes for which they were intended. Since the punishable act consists in the failure to allocate the financing granted for the intended purpose, the offence may also occur with reference to financing obtained in the past and which is not now allocated to the purposes for which it was granted.

- *Undue receipt of payments to the detriment of the State (Article 316-ter of the criminal code)*

This offence occurs when anyone who, by using or submitting false declarations or documents or by certifying untrue things, or by omitting due information, unduly obtains, for himself or others, contributions, financing, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities.

- *Extortion (Article 317 of the Criminal Code)*

This offence occurs when a public official or a person in charge of a public service, abusing his position or powers, compels someone to unduly give or promise him or a third party money or other benefits. The offence in question presents limited risk profiles for the purposes of Legislative Decree no. 231/2001: since it is in fact an offence committed by qualified persons, the Entity may be held liable only in cases in which a Company Stakeholder or External Collaborator of the Company, in the interest or to the advantage of the same, contributes to the offence of the public official or the person in charge of a public service, who, taking advantage of their position, demand undue services.

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- *Corruption for the exercise of a function (Article 318 of the criminal code)*

This offence occurs when a public official, in the exercise of his functions or powers, unduly receives, for himself
or for a third party, money or other benefits or accepts the promise thereof; the offence is committed against both the bribe-giver and the corruptor.

- *Bribery for an act contrary to official duties (Article 319 of the criminal code)*

This offence occurs when a public official, in order to omit or delay or to have omitted or delayed an act of his office, or to perform or to have performed an act contrary to his official duties, receives, for himself or for a third party, money or other benefits, or accepts the promise thereof. For the offences referred to in Articles 318 and 319 of the Criminal Code, the public official's activity may take the form either of a due act (e.g. speeding up a file whose evasion is within his competence) or of an act contrary to his duties (e.g. public official accepting money to ensure the award of a tender).

- *Aggravating circumstances (Article 319-bis of the Criminal Code)*

The penalty shall be increased if the offence referred to in Article 319 of the criminal code relates to the conferment of public employment or salaries or pensions or to the conclusion of contracts in which the administration to which the public official belongs is involved, or to the payment or reimbursement of taxes.

- *Bribery in judicial proceedings (Article 319-ter of the criminal code)*

This offence occurs when the facts indicated in Articles 318 and 319 of the Criminal Code are committed in order to favour or damage a party in a civil, criminal or administrative trial; it may therefore be committed against judges or members of the Arbitration Board competent to judge on litigation/arbitration in the interest of the Entity (including court-appointed auxiliaries and experts) and/or representatives of the Public Administration, when the latter is a party to the litigation, in order to unlawfully obtain favourable judicial and/or extrajudicial decisions.

- *Undue inducement to give or promise benefits (Article 319-quater of the Criminal Code)*

This offence occurs, unless the act constitutes a more serious offence, when a public official or a person in charge of a public service, abusing his position or powers, induces someone to give or promise unduly, to him or to a third party, money or other benefits.

- *Bribery of a person in charge of a public service (Article 320 of the criminal code)*

The provisions of Articles 318 and 319 of the Criminal Code also apply to the public service appointee.

- *Penalties for the corruptor (Art. 321 of the criminal code)*

The penalties laid down in the first paragraph of Article 318, Article 319, Article 319-bis, Article 319-ter and Article 320 of the Criminal Code in relation to the aforementioned hypotheses of Articles 318 and 319 of the Criminal Code also apply to whoever (i.e. the bribe-giver) gives or promises the public official or the person in charge of a public service money or other benefits.

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- *Incitement to bribery (Article 322 of the criminal code)*

This offence is committed by anyone (an Employee or Key Person of Sila) who offers or promises undue money or other benefits to a public official or person in charge of a public service in order to induce him/her to perform, omit or delay an act of his/her office, or to perform an act contrary to his/her duties and such offer or promise is not accepted.

- *Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organisations and of officials of the European Communities and of foreign States (Article 322-bis of the Criminal Code)*

This offence occurs if an Employee or Key Person of Sila commits the Offences of undue inducement to give or promise benefits, bribery and incitement to bribery towards members of international courts, bodies of the European Communities or international parliamentary assemblies or international organisations and officials of the European Communities and foreign States.

- *Trafficking in unlawful influence (Article 346-bis of the Criminal Code)*

This offence is committed, apart from cases of complicity in the offences referred to in Articles 318, 319, 319-ter of the Criminal Code and in the bribery offences referred to in Article 322-bis of the Criminal Code, by any person who, by exploiting or boasting existing or alleged 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 of the Criminal Code unduly causing to be given or promised, to himself or to others, money or other benefits, as the price of his unlawful mediation 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 of the criminal code, or to remunerate him in connection with the exercise of his functions or powers. The offence also applies to anyone who unduly gives or promises money or other benefits.

The provisions of Articles 317 to 320 and 322(3) and (4) of the Criminal Code also apply:

- members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities;
- to officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Other Servants of the European Communities;
- persons seconded by the Member States or any public or private body to the European Communities to perform functions corresponding to those of officials or servants of the European Communities;
- to members and employees of bodies established on the basis of the Treaties establishing the European Communities;
- to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service;
- Judges, the Prosecutor, Assistant Prosecutors, officials and agents of the International Criminal Court, persons seconded by States Parties to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or

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agents of the International Criminal Court, members and employees of bodies established under the Treaty establishing the International Criminal Court.

- *Aggravated fraud to obtain public funds (Article 640-bis of the criminal code)*

This offence is committed if the act referred to in Article 640 of the Criminal Code (fraud offence) relates to contributions, financing, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities.

- *Computer fraud to the detriment of the State or other public body (Article 640-ter of the criminal code)*

This Offence is committed when an Employee or Senior Executive of Sila, through the alteration of the Public Administration's computer/telematic system, of the data entered therein or through the improper use of such data, obtains an unfair profit causing damage to the State or the public body, for example through the production of untruthful or incorrect computer documentation. The offence exists provided that it does not constitute fraud to the detriment of the State or of another public body or of the European Communities, otherwise the rules laid down for the latter offence will apply.

- *Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the criminal code)*

This offence occurs when a Senior Executive or an Employee, by means of violence or threats, or by offering or promising sums of money or other benefits, induces the person called upon to answer before the judicial authority, not to make statements or to make false statements in the context of criminal proceedings in which the Company is also involved.

A.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Administration and Finance Area
Personnel Management Area
Regulatory Affairs Area
Production and Warehouse Management Area
Laboratory Management and Quality Area
Plant Engineering Office
Maintenance Office
Safety and Environmental Management Area
Commercial Area
Purchasing Area
Information systems management area

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The Sensitive Activities are, for the purposes of this Special Section of the Model, the following:

- participation in procedures for obtaining grants, contributions or subsidised loans from Italian or European Union public bodies;
- completion of procedures for obtaining authorisations from the P.A. (e.g. licences for carrying out the activity);
- fulfilment of customs requirements as part of its core business, such as the import/export of raw materials, semi-finished and finished products and relations with the competent Public Officials in the event of audits and inspections;
- the management of relations with the competent public authorities in the event of audits, inspections and assessments;
- relations with officials of the Guardia di Finanza, the Agenzia delle Entrate and other competent bodies in tax, fiscal and corporate matters, including during audits, inspections and assessments;
- management of relations with the competent officials (INPS, INAIL, ASL, Provincial Labour Directorate, etc.) for compliance with the obligations laid down by the reference legislation on recruitment, termination of employment, remuneration, tax withholding and social security and welfare contributions relating to employees;
- managing relations with the competent judges, their technical advisers and their assistants, in the context of cases of various kinds or related appeals;
- dealings with officials of the competent bodies in the context of the fulfilment of corporate obligations under existing legislation at, for example, the Court, the Chamber of Commerce, the Registry Office, etc;
- managing relations with the Supervisory Authorities (Privacy Guarantor and other competent bodies), communications and information directed to them;
- management of relations with Public Officials (A.S.L., VVFF, Labour Inspectorate, etc.) for the fulfilments prescribed by law and in particular by Legislative Decree 81/2008, also during inspections/ audits;
- management of environmental compliance and waste disposal activities.

The following areas have also been identified to be considered 'instrumental' to those examined above in that, although they are not characterised by the existence of direct relations with the Public Administration, they may constitute support and prerequisites (financial and operational) for the commission of the Offences indicated above:

- purchase of goods and services;
- warehouse management;
- recruitment, management, staff training and incentives;
- management of discounts and free gifts;
- assignment of consultancy tasks;
- selection and management of agents/brokers/commercial partners;
- management of financial flows.

Any additions to the aforementioned Sensitive Activities may be proposed by the Supervisory Board and/or corporate bodies in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

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A.3 PRINCIPLES OF CONDUCT

Consistently with the principles indicated in the General Part of the Organisational Model pursuant to Legislative Decree 231/2001 and in the Code of Ethics adopted by Sila, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the principles of conduct indicated below when managing relations with representatives of the Public Administration.

In particular, the Recipients of this Special Section are required to

- comply with all laws and regulations governing the company's activities, with particular reference to activities involving contacts and relations with the Public Administration;
- establish and maintain any relationship with the Public Administration on the basis of criteria of utmost fairness and transparency;
- establish and maintain any relationship with third parties in all activities relating to the performance of a public function or a public service on the basis of criteria of fairness and transparency that guarantee the proper performance of the function or service, impartiality in the performance of the same and the provision of verified and truthful information;
- ensure, in the context of inspections carried out by the PA at the Company's premises, the presence of at least two persons belonging to the function/area concerned by the inspection, without prejudice to particular situations of which the Supervisory Board must be expressly and promptly informed.

Conversely, it is forbidden to:

- receiving or soliciting gifts of money, presents or benefits of any other kind, where they exceed normal business practice and courtesy to public officials;
- engage in conduct constituting the offences considered above;
- engage in conduct which, although not constituting an offence per se among those listed above, may potentially become one;
- create any situation of conflict of interest vis-à-vis the Public Administration in relation to the offences identified;
- influence the decisions of representatives of the Public Administration in an improper and/or unlawful manner;
- distribute gifts outside the scope of company practice (i.e., in accordance with the Code of Ethics, any form of gift offered or received that exceeds normal business practices or courtesy, or in any case aimed at acquiring favourable treatment in the conduct of any company activity). In particular, any form of gift to Italian and foreign public officials (even in those countries where the giving of gifts is a widespread practice), or to their relatives, that may influence their independence of judgement or induce them to secure any advantage for the Company is prohibited. Permitted gifts are always characterised by the smallness of their value or because they are intended to promote initiatives of an artistic nature (for example, the distribution of art books), or the image of the Company. Gifts offered - of modest value - must in any case be adequately documented to allow the prescribed checks;
- grant other advantages of any kind (promises of employment, etc.) in favour of representatives of the Public Administration that may lead to the same consequences

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as those set out in the preceding point;
- submit untrue declarations to national or Community public bodies in order to obtain public grants, contributions or subsidised financing;
- use national or EU public contributions or funding for purposes other than those for which they were intended;
- altering the operation of information and telematic systems of the Public Administration or manipulating the data contained therein;
- in relations with interlocutors belonging to the Public Administration, incur unjustified entertainment expenses (reimbursement of travel, stays, etc.);
- in the course of civil, criminal or administrative proceedings, engage (directly or indirectly) in any activity that may unduly favour or damage one of the parties to the proceedings by influencing the outcome of the judgement; in particular, purely by way of example and without limitation, it is forbidden to give, promise or give money or other benefits to judges, arbitrators, court officials, experts, witnesses, etc., or to persons indicated by the aforementioned persons, as well as to behave - also through third parties (e.g. external professionals) - in violation of the law and corporate governance, in order to unduly influence the decisions of the judicial body.., or to persons in any case indicated by the aforesaid persons, as well as adopting conduct - also by means of third parties (e.g. external professionals) - contrary to the law and to the company's guidelines, in order to unduly influence the decisions of the judging body or the positions of the Public Administration, when the latter is a party to the dispute;
- in respect of the Public Administration to produce incomplete documents and data and/or communicate false and altered data, to withhold or omit the production of true documents, to omit due information;
- choose Collaborators and/or Suppliers for reasons other than those related to necessity, professionalism and cost-effectiveness and pay them fees that are not adequately justified in the context of the existing relationship and the actual value of the service;
- recognise remuneration, or perform services, in favour of Consultants and/or Suppliers that are not adequately justified in relation to the type of assignment or the type of counter-performance to be performed, the characteristics of the partnership relationship and local practices.

Relations with the Public Administration as well as with the judicial authorities (within the framework of proceedings of any nature) are managed exclusively by persons with appropriate powers or by those formally delegated by them.

A.4 CONTROL PROCEDURES

To supplement the general rules of conduct set out above, further operational control measures to prevent the commission of the offences covered by this Special Section are set out below.
The Recipients of this Special Section are required to:
- all activities that engage Sila externally are documented and authorised only by persons with appropriate powers of signature/proxies (e.g. contracts for the purchase of goods/services, payments, sponsorships);
- meetings with the Public Administration and inspections conducted by public officials

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are attended by persons with appropriate powers of signature/attorney and competent in the matter. The Company Representatives present shall document the activity performed during the audit, indicating the names of the officials met, the documents requested and/or delivered and the persons involved, as well as provide a summary report of the information requested and/or provided;

- in relations with the Public Administration, the official who, by reason of his or her specific duties, is the person to be addressed is identified;
- traceability of relations with the Public Administration is ensured;
- the processing, collection and transmission of the documentation required by the PA is carried out by persons adequately identified within the relevant department/function with expertise in the specific matter;
- all documentation (both electronic and hard copy) produced vis-à-vis the Public Administration is properly verified before being sent and the sending is authorised by competent persons with appropriate powers of signature/proxies;
- all documentation (both electronic and hard copy) produced vis-à-vis the Public Administration is archived by the competent person in charge and retained for the period of time provided for by the regulations in force;
- access to and use of the information systems of the Public Administration or related to it, takes place through the correct use of the codes and credentials provided by them. The transmission of information and/or electronic documentation by means of such information systems is authorised by competent persons with appropriate signature/proxy powers;
- the recruitment of personnel is carried out in accordance with the types of contract provided for by the applicable regulations and national collective labour agreements and according to Sila's needs and the candidate's skills/experience;
- the identification and therefore the selection of Suppliers and Collaborators (including agents/business brokers) is based on objective criteria and is carried out by means of a comparative evaluation of several offers (except in urgent or special cases), in order to guarantee the principles of competition, cost-effectiveness, transparency and fairness;
- where possible, with Suppliers and/or Collaborators, a written contract is formalised with an indication of the fee/price and/or the method of determining the fee/price, as well as the Supplier's or Collaborator's commitment to comply with the Code of Ethics, with the express provision that violation of the rules and principles of conduct contained in this Model may result in the immediate termination of the relationship;
- the performance of the activity and the conformity of the remuneration demanded with that agreed upon, as well as the identity of the contracting party and the recipient of the remuneration, are verified prior to each payment;
- the management of financial flows is carried out in compliance with a clear and precise definition of the tasks and responsibilities of the person in charge of management and of the person in charge of controlling financial resources;
- periodic control and reconciliation of incoming and outgoing amounts are foreseen and performed;
- the management of gifts is carried out in accordance with the rules set out in the Code of Ethics.

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In addition to the foregoing, the Recipients of this Special Section are prohibited from

- promising or offering money or other benefits in favour of persons involved in judicial proceedings in order to induce them to conceal/omit facts that may cause penalties/sanctions to Sila, protecting or improving the latter's position;
- inducing a person not to make statements or to make mendacious statements to the Judicial Authority during criminal proceedings, by means of threats or violence (physical or moral duress) in order to conceal/omit facts that may cause penalties/sanctions to Sila;
- conditioning or inducing, in any form or manner whatsoever, the will of the persons called upon to answer to the Judicial Authority in order not to make statements or to declare untrue facts;
- presenting untruthful and/or incomplete information to the Judges or evading legal/regulatory obligations.

The control measures listed above complement those set out in the current corporate body of procedures, to which reference should be made.

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SPECIAL PART B

COMPUTER CRIMES AND UNLAWFUL PROCESSING OF DATA (ART. 24-BIS OF THE DECREE)

B.1 THE TYPES OF COMPUTER OFFENCES AND UNLAWFUL PROCESSING OF DATA (ARTICLE 24-BIS OF THE DECREE)

This Special Section refers to computer crimes and the unlawful processing of data, referred to in art. *24-bis* of Legislative Decree 231/2001, and in particular it reports the individual offences considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities, specifying the general principles of conduct and control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.

In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Computer documents (Article 491-bis of the criminal code)*

This offence is committed in the event that an Apical Person or an employee of Sila falsifies a public computer document with evidentiary effect.

- *Unauthorised access to a computer or telecommunications system (Article 615-ter of the criminal code)*

This offence occurs when a Key Person or an Employee of Sila illegally enters a computer or telematic system protected by security measures, or remains there against the express or tacit will of those who have the right to exclude him/her.

- *Unauthorised possession and dissemination of access codes to computer and telecommunications systems (Article 615-quater of the Criminal Code)*

This offence occurs when a Senior Executive or an Employee of Sila illegally obtains, reproduces, disseminates, communicates or delivers codes or passwords or other means of accessing a computer or telecommunication system protected by security measures, or in any case provides indications or instructions suitable for the aforementioned purpose, in order to procure a profit for themselves or others or cause damage to others.

- *Illegal interception, obstruction or interruption of computer or telematic communications (Article 617-quater of the criminal code)*

This offence occurs when a Senior Executive or an Employee of Sila fraudulently intercepts communications relating to a computer or telematic system or between several systems, or prevents or interrupts them. The Offence is also committed if the content of the aforementioned communications is disclosed to the public by any means of information.

- *Damage to computer information, data and programmes (Article 635-bis of the criminal code)*

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This Offence occurs when a Senior Executive or Employee of Sila destroys, deteriorates, deletes, alters or suppresses, even partially, information, data or computer programmes of others. It constitutes an aggravating circumstance if the offence is committed with violence to the person or with a threat or with abuse of the role of system administrator.

- *Damage to computer information, data and programmes used by the State or other public body or in any case of public utility (Article 635-ter of the Criminal Code)*

This offence is committed if a Senior Executive or an Employee of Sila commits an act aimed at destroying, deteriorating, deleting, altering or suppressing, even partially, information, data or computer programmes used by the State or other public body or in any case of public utility. It is an aggravating circumstance if the act is committed with violence to the person or with a threat or abuse of the capacity of system administrator.

- *Damage to computer or telecommunications systems (Article 635-quater of the criminal code)*

This offence is committed if a Senior Executive or an Employee of Sila, through the conduct referred to in Article 635-bis, destroys, damages, deteriorates or renders unusable, even partially, another person's computer or telecommunication system or seriously impedes its operation. It is an aggravating circumstance if the act is committed with violence or threat or with abuse of the position of system administrator.

- *Damage to computer or telecommunication systems of public utility (Article 635-quinquies of the criminal code)*

This offence occurs when a Senior Executive or an Employee of Sila destroys, damages, deteriorates or renders unusable, even partially, computer or telematic systems of public utility or seriously impedes their operation. It is an aggravating circumstance if the offence is committed with violence to the person or threat or with abuse of the role of system administrator.

B.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Information systems management area
Administration and Finance Area
Personnel Management Area
Regulatory Affairs Area
Production and Warehouse Management Area
Laboratory Management and Quality Area
Plant Engineering Office

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Maintenance Office
Safety and Environmental Management Area
Commercial Area
Purchasing Area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

- events caused by Employees, which may consist of theft of authentication credentials, damage and/or unauthorised access caused by lack of awareness, inattention or carelessness, material error as well as unfair or fraudulent behaviour;
- events caused by the use of IT tools: the action of computer viruses, spamming, malfunctioning, unavailability or degradation of tools, unauthorised external access, interception of information on the network;
- events relating to the physical-environmental context: unauthorised entry to restricted rooms/areas, theft of instruments containing data, destructive events, whether natural or man-made as well as malicious, accidental or due to negligence, failure of complementary systems (electrical system, air conditioning, etc.), human errors in security management.

Any additions to the aforementioned Risk Activities may be proposed by the Supervisory Board and/or the corporate bodies in consideration of the occurrence of external factors (e.g. legislation in the event of the introduction of new categories of Offences) or internal factors (e.g. organisational or business changes).

B.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, and with the principles of conduct indicated in the other Special Sections, all Addressees of the Model who, for any reason, have been appointed or assigned the management and maintenance of *servers*, databases, applications, *clients* and telecommunication networks, as well as all those who have been assigned *passwords* and access keys to the company information system, are required to observe the principles of conduct indicated below.
In particular, the Addressees of this Special Section are prohibited from

- alter computer documents, public or private, having evidentiary effect;
- unauthorised access to the computer or telecommunications system of public or private entities;
- Unauthorised access to one's computer or telecommunications system in order to alter and/or delete data and/or information;
- possessing and misusing codes, passwords or other means of accessing a computer or telecommunications system of third parties, public or private, in order to acquire confidential information;
- possess and misuse codes, passwords or other means of access to one's computer or telecommunications system in order to acquire confidential information;
- carry out activities of procurement and/or production and/or distribution of equipment

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and/or software for the purpose of damaging a computer or telematic system, of public or private subjects, the information, data or programmes contained therein, or of favouring the total or partial interruption or alteration of its operation;
- Carrying out fraudulent activity of intercepting, impeding or interrupting communications relating to a computer or telecommunications system of public or private parties in order to acquire confidential information;
- install equipment for the interception, obstruction or interruption of communications of public or private parties;
- carry out activities of modification and/or deletion of data, information or programmes of private or public subjects or in any case of public utility;
- carrying out activities damaging the information, data and computer or telematic programmes of others;
- destroying, damaging, rendering unusable computer or telecommunications systems of public utility.

B.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above and the control measures set out in the other Special Sections, further operational control measures to prevent the commission of the offences covered by this Special Section are set out below.
Sila's objective is to ensure the protection of the integrity, availability, and confidentiality of automated information and the resources used to acquire, store, process, and communicate this information.
In pursuit of this general objective, Sila, also with the support of External Consultants, provides for the planning and management of IT risk, as well as the regulation of the use, management and monitoring of access to IT and telematic systems, in accordance with the principles set out below.
The information systems manager, with the help of external consultants, is required to
- planning computer security activities by identifying the internal and external threats to which resources may be exposed and identifying possible countermeasures;
- design and implement tests and manage a preventive protection system with the definition of a plan of preventive and corrective actions to be implemented and periodically reviewed in relation to the risks to be countered;
- examine incidents and plan and implement corrective activities;
- Prepare and implement a corporate policy (privacy and security manual) setting out how various users can access applications, data and programmes;
- implement a logical access system suitable for controlling the use of resources by processes and users that is implemented through the verification and management of access rights, through the identification and classification of resources, the assignment of tasks and responsibilities and the allocation of different levels of access to information according to tasks and responsibilities;
- Implement an access monitoring and protection system that provides for the monitoring of access from the outside and protection against potential attacks from the outside;
- drafting, disseminating and storing the regulatory, technical and policy documents necessary for the correct use of the IT system by users and for the efficient

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administration of security by the relevant corporate functions;

- prepare and implement a company policy for the guarantee, management and control of the security of sensitive data, including through the control of the physical security of the environments and resources operating therein, which includes a precise knowledge of the assets (tangible and intangible) that make up the company's assets subject to protection (technological resources and information);
- implement a document storage and archiving system, define an emergency system, i.e. set up all the technical/organisational procedures to be able to cope with states of emergency and ensure business continuity through mechanisms for overcoming abnormal situations;
- defining control and verification procedures;
- implement a training and/or communication policy on IT security aimed at raising awareness among all users and/or particular professional figures.

All Addressees of this Special Section must:

- use information, applications and equipment exclusively for office purposes and in compliance with company procedures. In particular, personnel may access the corporate information system solely by means of their assigned identification codes, with access passwords being changed periodically. Moreover, authentication credentials that have not been used for at least three months must be blocked so that they cannot be accessed;
- refrain from lending or transferring any computer equipment to third parties without prior authorisation from the competent Head of Information Systems at Sila;
- immediately deactivate the user in the event of dismissal/resignation;
- in the event of loss or theft, promptly inform the Head of Sila Information Systems and the administrative offices and file a report with the competent judicial authority;
- keep the identification and/or access codes assigned with diligence, refraining from communicating them to third parties who might thereby gain unauthorised access to confidential company data;
- avoid introducing and/or storing in the company (in paper or computer form and by using company tools), for any reason whatsoever, documentation and/or computer material of a confidential nature belonging to third parties, unless acquired with their express consent, as well as applications/software that have not been approved in advance by the Head of Information Systems or whose provenance is doubtful;
- avoid transferring outside Sila and/or transmitting electronic files, documents, or any other confidential documentation belonging to Sila, except for purposes strictly related to the performance of one's duties and, in any case, with the prior authorisation of one's manager;
- avoid leaving one's PC unattended and/or accessible to others, or allowing others (family members, friends, etc.) to use it;
- avoid the use of passwords of other company users, not even for access to protected areas in the name and on behalf of the same, unless expressly authorised by the competent Information Systems Manager;
- comply with company procedures and standards for the use of IT resources, reporting any abnormal use and/or operation of IT resources without delay to the competent functions;

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- avoid the use of software and/or hardware tools designed to intercept, falsify, alter or suppress the content of computer communications and/or documents;
- use the Internet connection for the purposes and the time strictly necessary for the performance of the business activities that made the connection necessary and not use alternative connections to those provided by Sila in the performance of the work performed on its behalf;
- use only officially acquired Sila products on Sila's equipment;
- refrain from making non-specifically authorised copies of data and software;
- refrain from using the available computer tools outside the prescribed authorisations;
- observe any other specific rules concerning access to systems and the protection of Sila's data and applications assets;
- scrupulously observe the provisions of the company's security policies for the protection and control of computer systems.

The control measures listed above complement those set out in the current corporate body of procedures, to which reference should be made.

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SPECIAL PART C

ORGANISED CRIME AND TRANSNATIONAL CRIMES (ART. 24-TER OF THE DECREE)

C.1 THE TYPES OF ORGANISED CRIME OFFENCES (ARTICLE *24-TER*)

This Special Section refers to organised crime offences, as referred to in Article 24-ter of Legislative Decree 231/2001 and in particular it reports the individual offences considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities, indicating the general principles of conduct and control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Criminal conspiracy (Article 416 of the criminal code)*

The offence occurs when three or more persons associate with the aim of committing several offences, regardless of the actual commission of the offences that constitute the purpose of the association. This means that the mere conscious participation in a criminal association by a Company Stakeholder or an Employee of Sila could result in the administrative liability of the Company itself, provided that the participation or participation in the association is instrumental to the pursuit of the Company's interest or advantage.

- *Mafia-type association including foreigners (Article 416-bis of the criminal code)*

The offence is committed through participation in a mafia-type association consisting of three or more persons. The association is of the mafia type when those who are part of it make use of the intimidating force of the association bond and of the condition of subjugation and code of silence deriving therefrom to commit offences, to acquire directly or indirectly the management or in any case the control of economic activities and to realise unjust profits or advantages for themselves or others, or in order to prevent or hinder the free exercise of the vote or to procure votes for themselves or others on the occasion of electoral consultations.

– *All offences if committed by availing oneself of the conditions provided for in Article 416-bis of the criminal code in order to facilitate the activities of the associations provided for in the same Article (Law 203/91).*

– *Mafia political electoral exchange (Article 416-ter)*

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This offence is committed through the acceptance, either directly or through intermediaries, of the promise to procure votes from persons belonging to the associations referred to in Article 416 *bis* or through the methods referred to in the third paragraph of Article 416 *bis* in exchange for the disbursement or promise of disbursement of money of any other utility or in exchange for the willingness to satisfy the interests or needs of the mafia association.

C.1.1 TRANSNATIONAL OFFENCES

The scope of the offences provided for in the Decree was extended to include offences against organised crime of a transnational nature by Law 146 of 16 March 2006.

Pursuant to Article 3, Law No. 146/2006, a transnational offence is defined as: an offence punishable by imprisonment of no less than a maximum of four years, if an organised criminal group is involved, with the additional condition that at least one of the following requirements exists:

- is committed in more than one State;
- is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State;
- is committed in one state, but an organised criminal group engaged in criminal activities in more than one state is involved;
- is committed in one State but has substantial effects in another State.

Pursuant to Article 10, Law 146/2006, the relevant offences for the purposes of the administrative liability of the body are, in addition to the association offences indicated above, also:

- *Offences concerning the use of unlawful proceeds (Money laundering under Article 648-bis of the Criminal Code and the use of money, goods or benefits of unlawful origin under Article 648-ter of the Criminal Code);*

For these offences, please refer to Special Part H - Receiving, laundering and use of money, goods or benefits of unlawful origin as well as selflaundering

- *Provisions against illegal immigration (Art. 12, Legislative Decree 286/1998)*

For this offence, please refer to Special Section F - Employment of illegally staying third-country nationals.

- *Inducement not to make statements or to make false statements to the Judicial Authorities (Article 377-bis of the Criminal Code)*

For this offence, please refer to Special Section A - Inducement not to make statements or to make false statements to the Judicial Authorities.

C.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.

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The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:
Administration and Finance Area
Regulatory Affairs Area
Production and Warehouse Management Area
Laboratory Management and Quality Area
Plant Engineering Office
Maintenance Office
Commercial Area
Purchasing Area
Information systems management area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

- management and execution of the procurement process, also with regard to transnational activities;
- authorisation and execution of investments, including with regard to transnational activities;
- authorising and executing sales of goods and services, also with regard to transnational activities;
- management of financial transactions, also with regard to transnational activities.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board or corporate bodies in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

C.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, and with the principles of conduct indicated in the other Special Sections, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct.
The Recipients of this Special Section are obliged to:

- ascertain, through the available means, the honourability and reliability of suppliers/customers and business partners (commercial and financial), through the acquisition of information on the legal representative, directors and shareholders, according to the type of company, as well as the acquisition of public data concerning prejudicial indexes (e.g. protests, pending bankruptcy proceedings);
- constantly monitor the outflow of money;
- behave correctly, transparently and cooperatively, in compliance with the law and internal company procedures, in all activities aimed at the management of suppliers/clients/partners, including foreign ones;
- not to carry out any transaction that may be abnormal in its type or object or that may lead to the establishment or maintenance of relationships that are anomalous in terms of the reliability and/or reputation of the counterparties;

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- not to recognise fees in favour of Consultants and Suppliers that are not adequately justified in relation to the type of assignment to be performed and to local practices;
- not select personnel in the company whose qualifications and reliability have not been adequately examined, consistent with current legislation.

With reference to the Crimes of criminal conspiracy and mafia-type criminal conspiracy, including foreign criminal conspiracy, in addition to the general principles of conduct set forth above, reference is also made to the contents of "Special Section H - Receiving stolen goods, money laundering and use of money, goods or utilities of unlawful origin, as well as offences related to non-cash means of payment" and "Special Section I - Environmental Crimes".

C.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above, and in addition to the control measures set out in the other Special Sections, further operational measures are set out below to prevent the commission of the offences covered by this Special Section.
The Recipients of this Special Section are required to:

- not entertain business relations with persons (physical or legal) known or suspected to belong to criminal organisations or in any case operating outside the law, such as, by way of example but not limited to, persons linked to money laundering, drug trafficking, usury;
- not use anonymous instruments to carry out transfer transactions of significant amounts;
- do not accept payments in cash and pay particular attention to payments from foreign credit institutions, especially if they are based in tax havens or come from persons listed on the anti-terrorism blacklist available on the website of the Ministry of the Interior;
- carry out constant monitoring of the company's financial flows;
- immediately consult one's superior in the event of transactions showing signs of anomalies and, where necessary, after appropriate consultation with one's manager suspend/terminate the relationship with the customer. Reports as well as any interruption of relations must be made with the utmost timeliness;
- choose Employees, Collaborators, Consultants and Suppliers on the basis of requirements of professionalism, independence and competence, and the choice must be adequately motivated;
- pay fees, commissions or commissions to third parties and in particular to Consultants in an amount that is congruous in relation to the services rendered to Sila and in accordance with the assignment conferred;
- verify that the conditions stipulated with Suppliers of goods and services are arranged on the basis of transparent decision-making processes that can be reconstructed over time, and are authorised exclusively by persons with appropriate powers, in accordance with a system of delegated and proxy powers consistent with organisational and management responsibilities;
- verify that the conditions stipulated with Suppliers of goods and services are fully documented in paper and/or electronic form, also in relation to any payment extensions granted.

The control measures listed above complement those set out in the current body of company procedures, to which reference should be made.

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SPECIAL PART D

OFFENCES AGAINST INDUSTRY AND TRADE (ART. 25-BIS and 25-BIS.1)

D.1 TYPES OF OFFENCES AGAINST INDUSTRY AND TRADE (ARTICLE *25-BIS AND 25-BIS*.1)

This Special Section refers to offences against industry and trade, referred to in articles *25-bis and 25-bis* 1 of Legislative Decree 231/2001 and in particular it reports the individual offences considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities, specifying the general principles of conduct and control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Disturbing the freedom of industry or trade (Article 513 of the criminal code)*

This offence is committed by anyone who uses violence against property or fraudulent means to prevent or disrupt the exercise of an industry or trade, if the act does not constitute a more serious offence.

- *Unlawful competition with threat or violence (Article 513-bis of the Criminal Code)*

The offence could occur where Sila, in order to prevent or disrupt the performance of the industrial, commercial or otherwise productive activity of a competitor, uses unlawful means in the exercise of its activity.
In particular, for the purpose described above, the Company may engage in acts of unfair competition in order to gain an unfair advantage.

- *Fraud in the exercise of trade (Article 515 of the criminal code)*

The offence could occur where Sila, in order to obtain an undue advantage such as a saving on production costs, delivers to a commercial counterparty materials and/or products that differ in origin, provenance, quality or quantity from what is declared or contractually agreed.

- *Sale of non-genuine foodstuffs as genuine (Article 516 of the criminal code)*

This offence could be committed if Sila offers for sale or otherwise markets non-genuine foodstuffs.

- *Sale of industrial products with misleading signs (Article 517 of the Criminal Code)*

This offence could occur where Sila offers for sale or otherwise puts into circulation products with names, brands or distinctive signs that could mislead the buyer as to the origin, provenance or quality of the work or product.

- *Manufacture of and trade in goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)*

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This offence could be committed in the event of the production of products for sale (i) having characteristics other than those declared or agreed upon, misleading the customer, in order to make a profit for the Company, or (ii) involving the use of names or distinctive signs already used on the market and owned by a competitor, thereby creating confusion among consumers.

- *Fraud against national industries (Article 514 of the criminal code)*

This offence is committed if Sila offers industrial products for sale on the domestic market, with counterfeit or altered names, brands or trademarks, causing harm to domestic industry.

- *Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (Article 473 of the criminal code)*

This offence may be committed in the event of (i) the production and marketing of products with counterfeit or altered names, brands or distinctive signs, or the use of counterfeit or altered brands or signs, or (ii) the counterfeiting or alteration of patents, or the use of counterfeit or altered patents.

- *Introduction into the state and trade of products with false signs (Article 474 of the criminal code)*

This offence could occur where Sila imports into Italy, in order to make a profit, industrial products with counterfeit or altered trademarks or other distinctive signs, whether national or foreign.

The other Offences set out in Article 25-bis of the Decree and indicated below do not entail a concrete risk of being committed by Sila:

- *counterfeiting of currency, spending and introduction into the state, in concert, of counterfeit currency. (Article 453 of the Criminal Code)*
- *alteration of currency. (Article 454 of the Criminal Code).*
- *Spending and introduction into the state, without concert, of counterfeit money. (Article 455 of the criminal code).*
- *Spending of counterfeit money received in good faith. (Article 457 of the Criminal Code)*
- *Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of forged revenue stamps. (Article 459 of the Criminal Code)*
- *counterfeiting watermarked paper in use for the manufacture of public credit cards or stamps. (Article 460 of the Criminal Code).*

D.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Regulatory Affairs Area
Production and Warehouse Management Area
Laboratory Management and Marketing Area
Commercial Area

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Purchasing Area

The Sensitive Activities are, for the purposes of this Special Section of the Model, the following:

- Managing the process of adoption, use and/or registration of new patents and how they are protected;
- Managing the process of adoption and use of trademarks, other distinctive signs and own domain names;
- Management of the administrative and/or approval process with the relevant national and international authorities to obtain registration of own patents/trademarks/domain names;
- management of the administrative and/or approval process before the relevant national and international authorities to obtain the necessary authorisations for the production and/or sale of products;
- managing the production and sale of products incorporating patents of third parties and/or bearing trademarks or other distinctive signs of third parties;
- management of the purchase of assets incorporating patents of third parties and/or bearing trademarks or other distinctive signs of third parties.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

D.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, and with the principles of conduct indicated in the other Special Sections, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct.

With reference to the corporate activities identified as potentially relevant, the Addressees of the Model are prohibited from

- produce or market, without being authorised to do so, goods using trademarks, titles or industrial property names of third parties;
- acquire assets incorporating patents of third parties and/or bearing trademarks or other distinctive signs of third parties, without the necessary guarantees as to the legitimacy of the assigning party;
- marketing products with altered or counterfeit trademarks and/or distinctive signs;
- using threats or intimidation even against a supplier in order to obtain the imposition of conditions of commercial exclusivity;
- producing or marketing products that differ from what was declared or agreed;
- falsifying news and information relating to business and production activities.

D.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above, and in addition to the control measures set out in the other Special Sections, further operational measures are set out below to prevent the commission of the offences covered by this Special Section.

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The Recipients of this Special Section are obliged to:

- ascertain the lawful provenance of the products purchased, with particular reference to those which, by virtue of their quality or the size of their price, lead to the belief that the rules on industrial property, origin or provenance have been infringed;
- obtain the necessary guarantees and indemnities to avoid any form of infringement of third parties' industrial property rights in the event that certain forms of collaboration with third parties involve the use of said or other third parties' patents/trademarks. In particular, Sila's contractual counterparty must declare that the use of such trademarks and/or distinctive signs by Sila does not violate the rights of third parties, undertaking to indemnify and hold Sila harmless from any third party claims or from any sum Sila may be required to pay to third parties as a consequence of such use;
- disclose to third parties information concerning Sila's technical, technological and/or commercial knowledge only in cases where such disclosure i) is required by the Judicial Authority, laws or other regulatory provisions or ii) is made on the basis of specific contractual agreements with the third parties, under which such third parties have undertaken to keep the information received confidential and to use it solely for the purposes for which it was transmitted to them;
- keep private and confidential any information concerning the technical, technological and commercial knowledge of third parties, disclosed to Sila under specific contractual agreements, which may only be used for the performance of the agreement concluded with them;
- verify the regularity and completeness of the information placed on products before they are placed on the market;
- provide for the creation of an archive or database of the patent/trademark portfolio owned by Sila and ensure, after the necessary coordination with the appointed patent and trade mark consultancy firm, the management of applications for registration or registrations obtained by maintaining or abandoning them, according to business needs;
- verify, if the need to create new trade marks is identified, that they meet novelty requirements such that they differ as much as possible, visually, phonetically and conceptually, from trade marks already registered or used by third parties for goods or services identical or similar to its own;
- verify, with the help of trusted patent attorneys, that the new inventions devised meet the requirements for patentability and, in particular, that they have not already been patented by third parties;
- Identify the function responsible for patents and trade marks, which should be in charge of verifying the registrability/usability of patents/trademarks, other distinctive signs, or new domain names, by means of prior art searches and requesting opinions from specialised consultants;
- refrain from using and/or filing new patents and/or new trade marks (or other distinctive signs), except after a specific prior art search.

The control measures listed above complement those set out in the current corporate body of procedures, to which reference should be made.

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SPECIAL PART E

CORPORATE OFFENCES
(ARTICLE 25-TER OF THE DECREE)

E.1 TYPES OF CORPORATE OFFENCES (ARTICLE 25-TER OF THE DECREE)

Article 3 of Legislative Decree No. 61/2002 in force since 16 April 2002, as part of the reform of company law, introduced Article 25-ter, which extends the administrative liability regime of entities to corporate offences.
This Special Section therefore refers to corporate offences as understood above and in particular it reports the individual cases of Offence referred to, considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities specifying the general principles of conduct and the control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following were considered potentially feasible:

- *False corporate communications (Article 2621 of the Civil Code)*

This offence is committed if the directors, general managers, auditors or liquidators of the Company, in order to obtain an unjust profit for themselves or others, knowingly state untrue material facts in financial statements, reports or other corporate communications required by law, addressed to shareholders or the public, or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the Company, in a manner concretely likely to mislead the recipients of the said communications.

- *Misdemeanours (Article 2621-bis of the Civil Code)*

The penalty provided for in Article 2621 of the Civil Code is reduced if the acts referred to in that Article are of minor importance, taking into account the nature and size of the company and the manner or effects of the conduct.

- *Obstruction of control (Article 2625(2) of the Civil Code)*

This offence consists in preventing or hindering, by concealing documents or other suitable artifices, the performance of control or auditing activities legally attributed to shareholders or other corporate bodies. This offence may only be committed by directors.
The penalty is aggravated if the above conduct has caused damage to the partners.

- *Wrongful restitution of contributions (Article 2626 of the Civil Code)*

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This offence is committed if a director of the company, outside the cases of legitimate reduction of share capital and in any form whatsoever, returns contributions to shareholders or releases them from the obligation to make them.

- *Illegal distribution of profits and reserves (Article 2627 of the Civil Code)*

This offence occurs if the Company's Directors distribute profits or advances on profits not actually earned or allocated by law to reserves, or distribute reserves, even if not established with profits, which may not be distributed by law.

- *Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code)*

This offence is committed if the directors of the company purchase or subscribe, outside the cases provided for by law, company shares or quotas, causing damage to the integrity of the share capital or reserves that cannot be distributed by law.

- *Transactions to the detriment of creditors (Article 2629 of the Civil Code)*

This offence occurs when the directors of the Company, in breach of the legal provisions protecting creditors, carry out reductions in share capital or mergers with other companies or demergers, causing damage to creditors.

- *Fictitious capital formation (Article 2632 of the Civil Code)*

This offence is committed if the directors and contributing shareholders of the Company, even partially, fictitiously form or increase the share capital by allocating shares or quotas to an extent that exceeds the amount of the share capital, by reciprocally subscribing to shares or quotas, by significantly overvaluing contributions in kind or receivables or the assets of the Company in the case of transformation.

- *Bribery among private individuals (Article 2635 of the Civil Code)*

This offence may occur when a Company representative gives or promises money or other benefits to a representative of another company (director, manager responsible for preparing the company's financial reports, statutory auditor, liquidator or persons subject to the management and supervision of the former), so that the latter performs or omits acts (for example, by granting an important contract to the Company for a much higher than average consideration), in breach of the obligations inherent in his office or of loyalty obligations, causing damage to the company.

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- *Incitement to bribery among private individuals (Article 2635-bis of the Civil Code)*

This offence occurs in the case of the offer or promise of undue money or other benefits to directors, general managers, auditors and liquidators of companies or private entities, as well as to those who perform management functions in them, in order that they perform or omit an act in breach of the obligations inherent to their office or obligations of loyalty.

- *Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code)*

For this offence, the 'typical conduct' requires that one determines, by simulated acts or fraud, the majority in a shareholders' meeting in order to obtain an unfair profit for oneself or others. The offence is constructed as a common offence, which can be committed by 'anyone' who engages in the criminal conduct.

- *Obstructing the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Civil Code)*

This offence is committed if, in the communications to the supervisory authorities required under the applicable legislation, material facts that do not correspond to the truth are disclosed, or facts that should have been disclosed are concealed by other fraudulent means, in order to hinder the exercise of supervisory functions.

E.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Administration and Finance Area
Regulatory Affairs Area
Communications Management Area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

- drafting and approving the financial statements (annual financial statements and/or consolidated financial statements) and any other communication directed at the shareholder or the general public concerning Sila's economic, asset and financial situation;
- management of general accounting and related record-keeping activities;
- preparation and dissemination to the outside world (with particular reference to the press and other organs of information and publicity) of data or news (even other than those referred to in point 1 and relating in any case to Sila);
- managing relations with corporate control bodies, shareholders and third-party authorities;
- management of board meetings on capital transactions and/or allocation of profits and reserves;

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- management of assembly meetings;
- management of conflicts of interest;
- managing relations with customers, suppliers and consultants.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

E.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila and with the principles of conduct indicated in the other Special Sections, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct.

The Recipients of this Special Section are obliged to:

- behave correctly, transparently and collaboratively, in compliance with the law, regulations, applicable accounting principles and internal company procedures, in all activities aimed at preparing the financial statements and other corporate communications, in order to provide truthful and correct information on Sila's economic and financial situation;
- observe the rules of correct, complete and transparent bookkeeping, in accordance with the criteria indicated by law and the accounting principles adopted;
- ensure timeliness, accuracy and compliance with the accrual principle in making accounting entries;
- ensure the regular operation of the Company and its corporate bodies, guaranteeing and facilitating all forms of control over the Company's management provided for by law, as well as the free and correct formation of the shareholders' will;
- observe the rules laid down by law to protect the integrity and effectiveness of the share capital, so as not to harm the guarantees of creditors and third parties in general;
- regulate operations of share capital reduction, company mergers and demergers;
- transparency, cooperation, clarity, correctness and impartiality in relations with persons vested by law or company regulations with control responsibilities and powers (Control Authority, Judicial Authority, Shareholders, Board of Statutory Auditors, Supervisory Board, Auditing Company and control bodies and bodies in general, where appointed);
- ensure segregation of duties as far as possible;
- ensure the traceability of operations carried out and their proper archiving.

Conversely, it is forbidden to:

- engage in any conduct that obstructs the exercise of the control functions of the bodies in charge, including preparing corporate communications that falsely certify Sila's economic, asset and financial situation, as well as omitting data and information required by law on the same;
- omit disclosures of conflicts of interest, such as may affect the decisions of the Sole Director or the Board of Directors, where appointed, concerning ordinary and/or extraordinary transactions;
- unlawfully determining or influencing, by means of simulated or fraudulent acts intended

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to artificially alter the normal and correct procedure for the formation of the will of the Administrative Body, the adoption of its resolutions;

- carrying out objectively and subjectively simulated transactions or making use of false documents or other fraudulent means capable of obstructing the assessment and misleading the tax authorities;
- engage in conduct that prevents, through the concealment of documents or the use of other fraudulent means, or obstructs the performance of control and audit activities by the Shareholder, the Board of Statutory Auditors and/or the Auditor, if appointed;
- engage in conduct that obstructs the exercise of the functions of the public supervisory authorities;
- distribute profits or advances on profits not actually earned or allocated by law to reserves;
- carry out reductions in share capital, mergers or demergers, in breach of the legal provisions protecting creditors, causing damage to them;
- carry out a fictitious increase of the share capital by allocating shares for a value lower than their nominal value;
- carry out operations of an extraordinary nature without this appearing to be justified by objective requirements or the business activity carried out and for amounts that are manifestly disproportionate to the market;
- omit to make, with due completeness, accuracy and timeliness, all the periodic reports required by the law and applicable regulations to the public bodies and supervisory and control authorities to which the company's activity is subject, as well as the transmission of the data and documents required by the law and/or specifically requested by the aforementioned authorities;
- disseminate, also through newspapers, news programmes, television programmes or commercial communications, false news, capable of provoking a significant non-regular alteration in the price - upwards or downwards - of unlisted financial instruments or in any case for which no application for admission to trading on a regulated market has been submitted;
- use or disclose to others, without justified reason, confidential information in one's possession;
- disburse, promise to disburse or offer sums of money or other benefits, so as to influence the decisions of third parties to Sila or in any case obtain favours, rewards or other advantages for the Company;
- make payments or recognise other benefits to collaborators, suppliers, consultants or other third parties working on behalf of Sila that are not adequately justified in the contractual relationship or in current practice.

E.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above and in addition to the control measures set out in the other Special Sections, the following are additional operational measures to prevent the commission of the offences covered by this Special Section.

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E4.1 PREPARATION OF FINANCIAL STATEMENTS, REPORTS AND OTHER CORPORATE COMMUNICATIONS REQUIRED BY LAW

The preparation of the annual financial statements, reports and all communications required by law, must comply with the specific principles and protocols set out below:

- the Head of Administration informs the staff involved in the preparation of financial statements documents about the regulations defining the accounting principles to be adopted for the definition of information and data on Sila's economic and financial situation and assets, as well as the operating methods for their accounting;
- the Head of Administration issues instructions, addressed to the other corporate functions, establishing which accounting data, estimates and information must be provided to the administration function, in order to initiate annual and infra-annual accounting closure activities;
- the Head of Administration verifies on a quarterly basis the congruence of the values of the infra-annual budgets with the values indicated in the budgets and with the values realised in previous years and assesses the reasons for any deviations, also updating the budget where necessary.
- on the occasion of the preparation of the annual accounts, the Head of Administration verifies and certifies, together with the delegated corporate bodies and any External Auditors:
    - the effective application of the administrative and accounting procedures for the preparation of the financial statements, as well as the correspondence of these documents with the results in the books and accounting records, and their suitability to provide a true and fair representation of the equity, economic and financial situation of Sila and the group of companies included in the consolidation;
    - that the management report, if prepared, includes a reliable analysis of the performance and result of operations as well as Sila's situation and a description of the main risks and uncertainties to which they are exposed.
    - all tables in the Notes to the Financial Statements are correct, both from an algebraic point of view and in terms of the congruence of the numbers with the accounting data;
- ensuring the traceability of the delivery of documents to the councillors/single administrator by the computerised and paper methods deemed most appropriate;
- the Administration Function is in charge of maintaining, preserving and updating the financial statements and other corporate accounting documents from their formation to their filing and publication and their archiving;
- Meetings will be held annually between the Supervisory Board, the Board of Statutory Auditors and the auditing firm, if appointed, to discuss the outcome of their respective activities and to assess any criticalities that may have emerged in their performance.

E.4.2 GENERAL ACCOUNTING MANAGEMENT AND RELATED REGISTRATION ACTIVITIES

The regulation of account management activities will take place as follows:

- When entering accounting information for the purpose of managing the accounts,

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including by using IT systems, adequate traceability of access profiles is ensured in the process of identifying the persons entering data into the system, ensuring the separation of functions and consistency of authorisation levels;

- the Head of Administration informs the staff involved in accounting activities about the regulations defining the accounting principles to be adopted for the definition of information and data on Sila's economic and financial situation, assets and liabilities, as well as the operating procedures for their accounting. These regulations must be promptly supplemented/updated by the indications provided by the competent function on the basis of new developments in primary and secondary legislation and disseminated to the addressees indicated above;
- accounting entries must be made in compliance with the adopted accounting principles, with the assistance, where necessary, of External Consultants, only against adequate supporting documentation, filed by the competent Function from time to time;
- each operation must not only be correctly recorded, but also authorised, verifiable, legitimate and consistent with the reference documentation and the Company's activities;
- the segregation, as far as possible, of functions between the various parties involved in the process of managing invoicing activities (receivable/payable) and financial transactions (receipts/payments) is envisaged; in particular, functional separation is implemented between those who register the invoice and/or prepare the payment instructions and those who authorise them;
- no accounting entries may be amended or deleted and any accounting changes must be made by reversal, adjustment or supplementary entries. These entries must be made by the persons responsible for them;
- The traceability of all steps relating to the issuing and recording of active and passive invoices must be ensured;
- Before payment is made, the documents attesting to the performance and truthfulness of the service must be verified, both objectively and subjectively. To this end, the verification of the regularity of payments must be ensured also with reference to the coincidence between the recipient/orderer and the counterparty actually involved in the transaction as well as to the coincidence and truthfulness, under an objective and subjective profile, of the supplies of goods and services (and of the relevant amounts) with respect to what is set out in the invoices and in general in the tax documentation;
- the traceability of the management of payments and their verification (preparation of payment, reconciliation) and the management of collections (accounting recording of collection, reconciliation) must be ensured;
- training/updating activities (on the main legal and accounting notions and issues) are to be carried out in favour of the functions involved in the preparation of corporate accounting documents and the functions involved in the definition of the valuation items of the same documents.

E.4.3 PUBLICATION AND EXTERNAL DISCLOSURE OF DATA AND NEWS CONCERNING SILA

In the preparation and external dissemination of data and news concerning Sila must be ensured:

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- the traceability of the relevant sources and information when issuing press releases and similar information items;
- adequate security measures for the computer processing of data;
- formalised constraints (internal procedures or circulars, contractual clauses) for maintaining the confidentiality of relevant information of which employees/external consultants become aware. These constraints must expressly prohibit the dissemination of relevant information inside or outside Sila, except through the institutionally established channel;
- prior identification of roles and responsibilities for external communication and archiving of the approved document.

E.4.4 MANAGEMENT OF RELATIONS WITH CORPORATE CONTROL BODIES AND THIRD-PARTY AUTHORITIES

Relations between Sila, the Board of Statutory Auditors and/or the Auditing Firm (where appointed) must be regulated in such a way as to provide for:

- the utmost cooperation and transparency with Sila's obligation to provide all requested data, information and documents with the utmost completeness, transparency, accuracy, truthfulness and timeliness.
- controls to ensure the verification of the truthfulness, reliability and completeness of the data and information contained in documents and/or deeds communicated to such persons;
- the obligation to call specific meetings to share the data and/or information transmitted, in order to ensure that they are comprehensible to the persons exercising control, and the obligation to take minutes of the relevant decisions with formalisation of the main meetings;
- specific information flows between the functions involved in the process and the documentation and traceability of individual steps, with a view to maximum collaboration and transparency;
- the obligation for supervisory bodies to maintain independence during their term of office;
- the traceability of the relevant sources and elements of information, proceeding to the archiving of the documentation sent and received.

E.4.5 MANAGEMENT OF CAPITAL TRANSACTIONS AND/OR ALLOCATION OF PROFITS AND RESERVES

On the occasion of capital transactions including the distribution or allocation of profits and reserves, the sole director (or the Board of Directors where appointed) shall report to the Shareholders' Meeting on the contents and legitimacy aspects of the transaction in accordance with applicable law.
In the period between the approval of the draft financial statements and the Shareholders' Meeting to approve the financial statements, or any extraordinary capital transactions, documentation justifying any changes made to the draft financial statements or prospectuses by the Sole Director and/or the Board of Directors (if appointed) is kept.
Transactions relating to the management of contributions, profits, reserves, and transactions on

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participations and capital must be formally approved after verification of the completeness, correctness and truthfulness of the information required for such transactions.
Sila handles extraordinary transactions (mergers, demergers, capital reductions, etc.) in compliance with the law, using External Advisors where necessary and ensuring the traceability of the transactions, evaluations and approvals carried out.

E.4.6 MANAGEMENT OF ASSEMBLY ACTIVITIES

The preparation of the agenda and the dossier of documents to be brought to the Shareholders' Meeting are managed by the Administration Function, in cooperation with External Collaborators, subject to the approval of and shared with the Sole Director (or the Chairman of the Board of Directors where appointed).
In cases where the presence of a notary is not foreseen (a notary is normally used for extraordinary meetings), it is the task of the person acting as secretary to manage the transcription, publication and archiving of the minutes of the meeting's resolutions.

E.4.7 MANAGEMENT OF RELATIONS WITH THIRD PARTIES

In relations with third parties (suppliers, consultants, customers and/or business partners), the Process Manager ensures by means of appropriate documentation - on paper or electronic supports - the traceability of the activities in relations with third parties. In particular, it must ensure the traceability of decision-making processes, with specific reference to:

- the characteristics of and reasons for the transactions carried out;
- those involved in the decision-making process.

It should be noted that for all the processes/activities where there is no direct contact with private parties but only mediated relations and relationships, also through the use of IT tools such as e-mail, the person in charge must, in any case, ensure the correctness and truthfulness of the information contained in the documents and act in strict compliance with the law and any regulations applicable in the case being managed.

E.4.8 MANAGEMENT OF FREE GIFTS

Gifts may occasionally be made as part of normal courtesy practices and must be of modest value and in any case such that they cannot be interpreted as aimed at obtaining undue advantages of any kind (e.g. promises of economic benefits, favours, recommendations, promises of job offers, etc.) or aimed at acquiring or reserving favourable treatment in the conduct of any activity that can be linked to Sila, as set out in Sila's Code of Ethics in paragraph 3.4 "Gifts, presents and other benefits".
The Company keeps track of the gifts made, their value and recipients.
Any Recipient who receives gifts or any other form of benefit that is not in line with the above must take any appropriate initiative to refuse said gift or other form of benefit and inform his/her direct superior. If the return is not possible, the gifts must, by the same Recipient, be immediately made available to the Company for return or for any necessary initiative to protect the integrity of Sila's reputation.

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SPECIAL PART F

OFFENCES AGAINST THE INDIVIDUAL PERSONALITY
THE EMPLOYMENT OF ILLEGALLY STAYING THIRD-COUNTRY NATIONALS
CRIMES OF XENOPHOBIA AND RACISM
(ART. 25-QUINQUIES, 25-DUODECIES AND 25-TERDECIES OF THE DECREE)

F.1.1 OFFENCES AGAINST THE INDIVIDUAL (ARTICLE 25-QUINQUIES OF THE DECREE)

This Special Section refers to offences against the individual, referred to in art. 25-quinquies of Legislative Decree 231/2001 and in particular it reports the individual offences considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities indicating the general principles of conduct and the control measures put in place for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Illegal intermediation and exploitation of labour (Article 603-bis of the criminal code)*
  The offence is committed if anyone recruits labour for the purpose of assigning it to work for third parties in exploitative conditions, taking advantage of the workers' state of need, or uses, hires or employs labour, including through brokering, subjecting workers to exploitative conditions and taking advantage of their state of need. The punishment laid down in the article is aggravated if the acts mentioned are committed by means of violence or threat and is calculated for each worker recruited.

For the purposes of this article, the existence of one or more of the following conditions constitutes an indication of exploitation:

- the repeated payment of remuneration in a manner manifestly at variance with the national or territorial collective agreements concluded by the most representative trade unions at national level, or in any event disproportionate to the quantity and quality of the work performed;
- repeated violation of the regulations on working time, rest periods, weekly rest, compulsory leave, holidays;
- the existence of violations of occupational health and safety regulations.

They constitute an additional specific aggravating circumstance and entail an increase in the prescribed penalty:

- the fact that the number of recruited workers exceeds three;
- the fact that one or more of the recruited subjects are minors of non-working age;
- having committed the act by exposing the exploited workers to situations of serious danger, having regard to the characteristics of the services to be performed and the conditions.

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F.1.2 EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS IRREGULAR (ARTICLE 25-DUODECIES OF THE DECREE)

In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Provisions against illegal immigration (Article 12 paragraphs 3, 3-bis, 3-ter and 5, Legislative Decree 286/1998 - Consolidation Act on Immigration)*

This offence is committed by promoting, directing, organising, financing or carrying out the transport of foreigners into the territory of the State or the performance of other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not have permanent residence status. The penalty is applicable to any person in the case of:

- the offence relates to the illegal entry or stay in the territory of the State of five or more persons;
- the person transported was exposed to danger to his life or safety in order to procure his illegal entry or stay;
- the person transported was subjected to inhuman or degrading treatment to procure his or her illegal entry or stay;
- the offence was committed by three or more persons acting jointly or by using international transport services or documents that were forged or altered or otherwise unlawfully obtained;
- the perpetrators have the availability of weapons or explosive materials.

The punishment is increased if two or more of the aforementioned hypotheses occur together (subparagraph 3-bis) or if the previously mentioned facts are committed with the aim of recruiting persons to be destined to prostitution or in any case to sexual or labour exploitation or concern the entry of minors to be used in unlawful activities in order to favour their exploitation and profit from them, even indirectly (subparagraph 3-ter).
Lastly, the offence is committed when anyone who, in order to obtain an unfair profit from the illegal status of the foreigner or within the scope of the activities punishable under this Article, facilitates the foreigner's stay in the territory of the State (paragraph 5).

- *Employment of third-country nationals whose stay is irregular (Article 22, Legislative Decree 286/1998 - Consolidation Act on Immigration)*

This offence is committed if the person acting in the capacity of employer employs foreign workers without a residence permit, or whose permit has expired and whose renewal has not been applied for, within the legal deadlines, or has been revoked or cancelled, where the specific aggravating circumstances provided for in paragraph 12-bis of this Article apply, such as

- number of irregular workers exceeding three;
- employment of minors of non-working age;
- subjection to particularly exploitative working conditions pursuant to Article 603-bis(3) of the criminal code.

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F.1.3 RACISM AND XENOPHOBIA OFFENCES (ARTICLE 25-TERDECIES OF THE DECREE)

In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *racism and xenophobia (Article 3(3-bis) of Law No. 654 of 13 October 1975)*
- *popaganda and incitement to commit racial, ethnic and religious discrimination (Article 3(3bis) of Law 654/1975 (now Article 604-bis of the Criminal Code)*

The above-mentioned offences punish participants in organisations, associations, movements or groups having as one of their purposes incitement to discrimination or violence on racial, ethnic, national or religious grounds, as well as propaganda or incitement and incitement committed in such a way that the danger of dissemination arises, based in whole or in part on the denial, gross trivialisation or apologia (incision added by the same European law) of the Shoah or crimes of genocide, crimes against humanity and war crimes.

F.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Personnel Management Area
Regulatory Affairs Area
Production and Warehouse Management Area
Plant Engineering Office
Maintenance Office
Purchasing Area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

- recruitment and management of employees, including foreigners;
- relations with personnel recruitment agencies;
- concluding contracts with companies using personnel from non-EU countries.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

F.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Part of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, in the performance of Sensitive Activities, all the Recipients of the Model are required to observe the following

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principles of conduct.

The Recipients of this Special Section are required to:

- ensure compliance with labour regulations, including the minimum wage levels stipulated in the applicable collective agreements, as well as with contribution and tax obligations;
- carry out, prior to the establishment of relations with suppliers using labour (e.g. in the context of contracts and subcontracts), adequate reputational checks in order to ascertain their reliability;
- ascertain compliance with social security, wage and tax obligations and labour regulations by suppliers using labour, as well as by any sub-suppliers;
- comply with the regulations on working time, rest periods, weekly rest, compulsory leave, and holidays of employees;
- apply safety and hygiene regulations in the workplace;
- behave, in relations with employees, in such a way as to ensure equal opportunities for professional growth and fair treatment based on criteria of merit, competence, and evaluation of individual skills and potential, and in any case strictly professional, not arbitrarily discriminating in the recruitment, selection, training, remuneration and management of employees.

In addition, it is forbidden to:

- hiring non-EU employees who do not meet the legal requirements to reside and work within the national territory;
- behaving in relations with Employees in such a way as to deny them the same opportunities for professional growth and fair treatment based on criteria of merit, competence, and evaluation of individual skills and potential, and in any case strictly professional, by arbitrarily discriminating in the recruitment, selection, training, remuneration and management of Employees;
- engage in behaviour within Sila or in its management that is a manifestation of xenophobic or racist ideas and/or commit acts of xenophobia and/or racism.

F.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above, and in addition to the control measures set out in the other Special Sections, further operational measures are set out below to prevent the commission of the offences covered by this Special Section.

The Recipients of this Special Section are required to:

- the selection of counterparties intended to provide particular services (such as companies with a high incidence of unskilled labour), whether External Consultants or Suppliers, is carried out with particular care; in particular, the reliability of such External Consultants or Suppliers must be assessed in the procedure for their qualification, also by means of specific ex ante investigations and on-site visits;
- verify that Suppliers and External Consultants undertake to comply with the principles contained in Decree 231/2001 and the Model;
- in the contracts, Sila, in its capacity as principal, provides that the contractor undertakes, on its own behalf and for any authorised sub-contractors i) to use staff duly employed under a contract of employment, in compliance, in all respects, including the economic

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treatment of the employees, with the laws in force and with the application of the relevant collective labour agreement for the sector, ii) to the regular payment of salaries, allowances contributions and premiums, as well as tax deductions iii) to fulfil all the obligations and formalities required by law, regulations and collective agreements concerning compulsory insurance against accidents, social security, hygiene, safety and accident prevention in addition to further obligations deriving from the employment contract and the regulatory provisions in force, and iv) to provide Sila with the documentation requested by Sila and necessary to verify the fulfilment of the above obligations;

- in the case of direct recruitment of personnel by Sila, the compliance with (i) the labour laws and union agreements for recruitment and labour relations in general, (ii) the identification and supporting documentation required for the recruitment of personnel (such as, for example, the certificate of qualifications, the declaration of direct or indirect relations between the candidate and the Public Administration and/or other Group employees, the certificate of pending charges, the residence permit for non-EU workers, etc.) is verified, also with the External Consultant;
- the correct and timely handling of all obligations with the competent public bodies, as required by law, for the recruitment of non-EU staff is guaranteed;
- the validity of the residence permit/request for renewal for non-EU workers is monitored during the term of the employment contract;
- the hiring of temporary staff is carried out through companies of proven good reputation, which must undertake to comply with the precepts contained in Decree 231/2001 and the Model and guarantee, in relation to all temporary employees, compliance with the rules on economic treatment, the application of the sector's collective agreement, and the fulfilment of the obligations and formalities required by law, regulations and collective agreements on compulsory insurance against accidents, and social security;
- appropriate training programmes are adopted for all staff, including temporary staff;
- in the event that reports of violation of the provisions of the Decree are received from their Employees, Company Representatives, Suppliers and/or Collaborators, the most appropriate steps are taken to acquire all useful information on the matter and to sanction conduct contrary to the principles of conduct laid down herein;
- the management of employees and their professional development is in accordance with the principle of equal employment opportunity without distinction of age, sex, race, religion, colour, physical handicap, citizenship, marital status or sexual orientation;
- any form of propaganda of ideas based on racial or ethnic superiority or hatred, incitement to commit or the commission of acts of discrimination or violence on racial, ethnic, national or religious grounds, propaganda or incitement and/or incitement, based in whole or in part on the denial, gross trivialisation or apologia of the Shoah or crimes of genocide, crimes against humanity and war crimes, is respected within Sila.

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SPECIAL PART G

CULPABLE HOMICIDE OR GRIEVOUS OR VERY GRIEVOUS BODILY HARM COMMITTED IN BREACH OF OCCUPATIONAL HEALTH AND SAFETY REGULATIONS (ARTICLE 25-SEPTIES OF THE DECREE)

G.1 TYPES OF SENSITIVE ACTIVITIES RELATING TO CULPABLE HOMICIDE OR SERIOUS OR VERY SERIOUS LESSONS COMMITTED IN VIOLATION OF THE RULES ON THE PROTECTION OF HEALTH AND SAFETY AT WORK (ARTICLE 25-SEPTIES OF THE DECREE)

This Special Section refers to the crimes of culpable homicide or serious or very serious injury committed in violation of the rules on the protection of health and safety at work, referred to in art. 25-septies of Legislative Decree 231/2001 and in particular it sets out the individual offences considered relevant for Sila's administrative liability. It also identifies the Sensitive Activities by specifying the general principles of conduct and the control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Manslaughter (Article 589 of the Criminal Code)*

This offence is committed by anyone who, in breach of the rules on accident prevention and the protection of hygiene and health in the workplace, culpably causes the death of a person.

- *Unintentional bodily harm (Article 590 of the Criminal Code)*

This offence occurs when anyone, in breach of the rules on accident prevention and on the protection of hygiene and health in the workplace, culpably causes serious or very serious injury to a person.
Injuries are considered serious if (Art. 583(1) Penal Code):

- the act results in an illness endangering the life of the offended person, or an illness or inability to attend to ordinary occupations for a period exceeding forty days;
- the fact produces the permanent impairment of a sense or organ.

Injuries are considered grievous if the fact results from them (Article 583(2) of the criminal code):

- an illness that is certainly or probably incurable;
- the loss of meaning;
- the loss of a limb or a mutilation rendering the limb useless, or the loss of the use of an organ or the capacity to procreate, or a permanent and serious impairment of speech.

G.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct

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outlined above:
Personnel Management Area
Production and Warehouse Management Area
Security Management Area

The Sensitive Areas identified are, for the purposes of this Special Part of the Model, the following:

- managing the organisation of the occupational health and safety system;
- managing the adequacy and compliance with minimum safety standards for equipment, instruments and facilities;
- management of health and safety training and information activities;
- management of risk assessment activities and formalisation of the relevant documents, resulting in the preparation of prevention and protection measures;
- management of the preparation of procedures and tools for emergency management.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

G.3 PRINCIPLES OF CONDUCT

Consistently with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct. Sila considers the health and safety management system as an integral and fundamental part of company management and, taking this into account, determines its own occupational health and safety policies, the knowledge of which is guaranteed to all Company Representatives.

In light of the foregoing, with reference to the corporate activities identified as potentially relevant, for the purpose of effective risk prevention in compliance with the requirements prescribed by Legislative Decree 81/2008 as amended and supplemented, as well as in accordance with the division of roles, tasks and responsibilities in the field of safety, the Recipients of this Special Section are therefore required to

- implement, each for the part falling within his or her competence, the delegations and powers of attorney received, the prevention and protection measures put in place to guard against the safety-related risks identified in Sila's Risk Assessment Document (DVR);
- adopt a system of constant and continuous monitoring of risk situations, which involves all Company Representatives and Employees in prior consultation regarding the identification and assessment of risks and the definition of preventive measures;
- inform and train personnel who, in the course of their activities, are exposed to safety risks;
- supervise the proper observance by all workers of the safety measures and procedures adopted by Sila, reporting any shortcomings or misalignments in the safety system, as

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well as any conduct contrary to it;
- make appropriate use of the protective equipment made available, taking care of their own safety and health as well as that of other persons who have access to Sila's facilities, and to observe the company's safety measures and instructions;
- Implementing actions to continuously raise the awareness of the entire company structure, at all levels, in order to ensure the achievement of the objectives set, through the scheduling of training plans, regular meetings and with differentiated training for persons exposed to specific risks;
- make the entire company organisation responsible for managing the occupational health and safety system, each one for their own attributions and competences, in order to avoid prevention activities being considered the exclusive competence of certain subjects with the consequent lack of active participation on the part of certain Company Representatives;
- promote collaboration with the Competent Authorities (e.g. INAIL, ASL, etc.) in order to establish an effective channel of communication aimed at continuous improvement of performance in terms of safety and health protection of workers;
- implement appropriate monitoring, verification, inspection and sanctioning activities to ensure the effectiveness of the aforementioned occupational health and safety management system.

In general, Sila promotes the dissemination of a culture of safety and awareness of the risks associated with the work activities carried out in its workplaces, requiring at every level of the company, responsible behaviour and respect for the measures and instructions adopted on work safety.

G.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above and the control measures set out in the other Special Sections, further operational control measures to prevent the commission of the offences covered by this Special Section are set out below.
The Recipients of this Special Section are obliged to:

- verify, also by means of external consultants, the effectiveness and adequacy of the organisation as a whole (administrative offices and production sites, etc.) to current legislation on accident prevention and health and safety in the workplace (Legislative Decree 81/08);
- planning, also through external consultants, the measures deemed appropriate to ensure the improvement of security levels over time;
- disseminate a safety culture within Sila by means of appropriate information and training actions for all personnel at different levels of the organisation, highlighting the primary role played by company personnel in their own safety;
- immediately report to the appropriate levels (according to assigned responsibilities) any hazardous conditions of which you become aware;
- mitigate the risks highlighted in the area of health and safety at work, including through technological progress;
- check compliance with ergonomic and health and safety principles in the workplace in the organisation of work, the design of workplaces, the choice of work equipment and

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the definition of work and production methods;

- assigning delegations and powers in the field of health and safety at work, with identification and appointment, in accordance with the provisions of the legislation in force, of the following persons: the Employer, the Employer's Delegate (if any), the Prevention and Protection Service Manager (RSPP), any Managers and Supervisors, the competent Doctor, the Workers' Safety Representatives and emergency, first aid and fire-fighting officers;
- verify the suitability of the Employee for work and/or the job in accordance with the assessments carried out by the Company's competent doctor;
- adhere to the employee's health suitability judgments when assigning tasks;
- Prepare, update, consult and keep the documentation required by the legislation in force on safety in the workplace (e.g. Risk Assessment Document, Interference Risk Assessment Documents, accident reports, health records, suitability judgments, minutes of periodic meetings pursuant to Article 35 of Legislative Decree 81/2008, minutes of inspections by the Competent Doctor, authorisations/ licences/ audits, audit reports by the Prevention and Protection Service Manager. Legislative Decree 81/2008, reports of inspections by the Competent Doctor, authorisations/ licences/ verifications, audit reports of the Prevention and Protection Service Manager).

The control measures listed above complement those set out in the current corporate body of procedures, to which reference should be made.

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SPECIAL PART H

RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN, SELFLAUNDERING AS WELL AS OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS (ARTICLES 25-OCTIES AND 25-OCTIES-1 OF THE DECREE)

H.1 TYPES OF SENSITIVE ACTIVITIES RELATING TO RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN, SELFLAUNDERING AND OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS (ARTICLES 25-OCTIES AND 25-OCTIES-1 OF THE DECREE)

This Special Section refers to the offences of receiving stolen goods, money laundering and use of money, goods or utilities of unlawful origin, selflaundering as well as offences related to the use of non-cash payment instruments, referred to in Articles 25-octies and 25-octis-1 of Legislative Decree 231/2001 and in particular it reports the individual offences considered relevant for Sila's administrative liability.
It also identifies the so-called Risk Areas and Sensitive Activities, specifying the general principles of conduct and control measures for the organisation, performance and management of operations carried out within the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Receiving stolen goods (Article 648 of the criminal code)*

This offence is committed when a person acquires, receives or conceals money or goods resulting from any offence, or in any case interferes in having them acquired, received or concealed, in order to procure a profit for himself or others. The punishment is aggravated if the offence concerns money or goods resulting from the offences of aggravated robbery (Article 628(3) of the Criminal Code), aggravated extortion (Article 629(2) of the Criminal Code) or aggravated theft (Article 625(1));

- *Money laundering (Article 648-bis of the criminal code)*

This offence occurs when a person replaces or transfers money or goods resulting from a non-culpable offence or carries out other transactions in relation to them, so as to obstruct their criminal origin;

- *Use of money, goods or benefits of unlawful origin (Article 648-ter of the Criminal Code)*

This offence occurs when someone uses money, goods or other utilities derived from crime in economic or financial activities;

- *Self-laundering (Article 648-ter 1 of the Criminal Code)*

This offence occurs when anyone who, having committed or having participated in the commission of a non-culpable offence, uses, substitutes or transfers in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities deriving from the commission of that offence, in such a way as to concretely hinder the identification of their

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criminal origin;

- *Misuse and falsification of credit and payment cards (Article 493b of the Criminal Code)*

This offence is committed when anyone who, in order to obtain a profit for himself or for others, uses, without being the holder of, forges, alters, possesses, disposes of or acquires non-cash payment instruments (e.g. credit or payment cards or similar documents enabling the withdrawal of cash or the purchase of goods or the provision of services of unlawful origin or in any case forged or altered), as well as payment orders produced with such non-cash payment instruments. The offence in question is therefore aimed at punishing conduct relating not only to "credit cards" or "payment cards", but also to any other similar document enabling the withdrawal of cash or the purchase of goods or services and, more generally, to conduct relating also to "any other payment instrument other than cash".

- *Possession and distribution of computer equipment, devices or programmes aimed at committing offences involving non-cash payment instruments (Article 493 quater of the Criminal Code)*

This offence is committed if any person manufactures, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or others equipment, devices or computer programmes which, by virtue of their technical or design characteristics, are primarily intended to commit offences involving non-cash means of payment.

- *Computer fraud (Article 640b of the criminal code)*

This offence occurs when anyone who, by altering in any way the operation of a computer or telecommunications system or by intervening in any manner whatsoever in data, information or programs contained in a computer or telecommunications system or pertaining to it, procures for himself or others an unfair profit to the detriment of others. The offence therefore occurs when the alteration of a computer system leads to the transfer of money, monetary value or virtual currency.

H.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Administration and Finance Area
Production and Warehouse Management Area
Maintenance Office
Commercial Area
Purchasing Area

The Sensitive Activities are, for the purposes of this Special Section of the Model, the following:

- relations with Suppliers and External Consultants at national and transnational level with particular reference to the management of knowledge of counterparts (Suppliers and

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customers);
- incoming and outgoing financial flows with particular reference to the management of payments and collections;
- planning, determination and payment of direct and indirect taxes;
- planning, determination and payment of tax and social security obligations for employees;
- management of extraordinary operations;
- underwriting and management of loans received from banks/credit institutions;
- events relating to the issuance of credit cards or other means of payment other than money, their misuse, theft of codes and credentials, etc.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

H.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila, and with the principles of conduct indicated in the other Special Sections, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct.

With reference to Sensitive Activities, in general, the Recipients of this Special Section are required that

- the segregation of functions between the various parties involved in the process of managing invoicing activities (receivable/payable) and financial transactions (receipts/payments) is ensured as far as possible given the structure of the Company;
- authorising and signing powers are identified and made known in a manner consistent with the organisational and management responsibilities assigned, and with provision, where appropriate, for expenditure approval thresholds;
- bookkeeping is conducted in accordance with generally recognised principles of bookkeeping, legal requirements and existing company procedures;
- Sila's financial flows, both incoming and outgoing, are constantly monitored and always traceable;
- Only banking channels and other accredited financial intermediaries subject to European Union regulations or credit/financial institutions located in a non-EU State, which impose obligations equivalent to those laid down in money laundering laws and provide for the monitoring of compliance with such obligations, are used for the management of incoming and outgoing flows, as well as for the management of treasury operations, or intra-group transactions;
- transactions involving the use or employment of economic or financial resources have an express reason and are documented and recorded in accordance with the principles of fairness and accounting transparency;
- tax declarations are prepared ensuring the correctness and completeness of the data and in compliance with current legislation.
- verification is carried out on the counterparties, in order to ascertain their existence and respectability, before initiating the relationship and/or making payments;

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- the recording of all transactions involving the use or deployment of economic or financial resources takes place in accordance with the principles of fairness and accounting transparency.

It is also forbidden to

- make payments to/accept collections from current accounts of banks operating in countries on the black list of "tax havens" or in countries at "terrorism risk"2 and in favour of off-shore companies, except in cases documented and approved by the Sole Director (or by the Chairman of the Board of Directors where appointed), relating to typically commercial relations for the purchase or sale of services, in compliance with current tax legislation;
- making payments and/or money transfers to encrypted or anonymous current accounts;
- issue invoices or documents for non-existent transactions;
- indicating fictitious taxable items by using invoices or other documents with similar evidentiary value to invoices for non-existent transactions;
- provide unnecessary services, invoice services that were not actually provided, duplicate invoicing for the same service, omit to issue credit notes if services have been invoiced, even in error, that do not exist in whole or in part or cannot be financed;
- carry out intra-group transactions, where applicable, without the formalisation of specific contracts to regulate the manner in which intra-group transactions are regulated;
- purchasing goods and/or services against payment of consideration that is abnormally lower than the market value of the good or service;
- abusively use or allow unauthorised third parties to use company credit cards or other non-cash means of payment relating to the Company;
- engaging in the procurement, production and/or dissemination of equipment and/or software intended to commit offences involving non-cash means of payment,
- carrying out an undue transfer of money, monetary value or virtual currency by altering the operation of a computer or telecommunications system or by fraudulently intervening in the data, information or programs contained therein.

H.4 CONTROL PROCEDURES

In addition to the general rules of conduct set out above and the control measures set out in the other special sections, further operational control measures to prevent the commission of the offences covered by this Special Section are set out below.

The Recipients of this Special Section are required to:

- Carry out prior checks on the counterparty of the transaction in order to verify its identity, location, legal nature, regulatory arrangements, reputation and reliability;
- make the choice of Suppliers or External Consultants on the basis of requirements of professionalism, quality, reliability, cost-effectiveness;
- documenting the process of selection of the Supplier or External Consultant, including any estimates requested and/or the checks carried out on the Supplier or External

[2] This refers to lists of persons, groups or entities subject to EU financial restrictive measures or lists of persons linked to international terrorism, edited and published by the Financial Intelligence Unit (FIU) established at the Bank of Italy, the World Bank and recognised international financial institutions. In particular, reference is made to the Lists compiled by the European Union, OFAC ('*Office of Foreign Assets Control*' of the US Treasury Department), the UN and the World Bank.

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Consultant with regard to honourableness and commercial reliability (e.g. request for anti-mafia certificates, criminal records and pending charges, etc.);

- ensure the completeness and updating of data and information on Suppliers, External Consultants and customers in order to demonstrate their correct and timely identification and a timely assessment and verification of their profile;
- verify the regularity of payments, with reference to the full coincidence between the recipients/orderers of payments and the counterparties actually involved in the transactions;
- guaranteeing the traceability of the decision-making process phases relating to financial relations with third parties, as well as, to the extent possible in view of the Company's structure, that there is no subjective identity between those who take or implement decisions, those who must give accounting evidence of the operations decided upon and those who are required to carry out the controls on the same as provided for by the law and/or by the procedures contemplated by the internal control system;
- check deviations between the amount invoiced by the Supplier or External Consultant and the amount ordered from the Supplier;
- physically verify the consistency and quality of incoming goods as well as the receipt of the service before giving approval for payment of the goods/service;
- ensure, also with the help of External Consultants, compliance with applicable Anti-Corruption Laws and other requirements that may be applicable to the Company.

The use of non-cash means of payment must take place in accordance with the following operating methods and company policies:

- company credit cards are nominative and may only be held and used by the holder or person authorised to use them;
- Corporate credit cards must have monthly spending limits that are reasonable and appropriate to the business expenses of the holder/authorised person;
- the person holding/authorised to use credit cards or other non-cash means of payment may only use them for business expenses related to the task performed and must keep the payment instruments received, separate from the relevant credentials, with the utmost diligence;
- it is prohibited to use or abusively hold codes, passwords, pins, credentials or other means for the use of credit or debit cards or other non-cash means of corporate payment, which one does not hold or which one is not authorised in writing to use;
- it is forbidden to hold or misuse any other company document or instrument enabling the withdrawal of cash and/or the purchase of goods or services and their payment, unless one is a holder or authorised in writing to use them;
- it is prohibited to assign, communicate or make available to persons who do not hold and are not authorised to use them, credit or debit cards, non-cash payment instruments, as well as their codes, passwords, pins, credentials or other means or documents suitable for their use or enabling them to withdraw cash, purchase goods or pay for services;
- it is prohibited to use company credit cards and any other non-cash corporate payment instrument for personal purposes;
- Expenditure made by credit card or any other non-cash means of payment must be verified monthly, where possible against supporting documentation; the verification must be carried out by a person other than the person who made the non-cash payment;

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- any personal expenses - where made with company means of payment - must be reimbursed to the Company.

The control measures listed above complement those set out in the existing body of company procedures, to which reference should be made.

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SPECIAL PART I

ENVIRONMENTAL CRIMES
(ARTICLE 25-UNDECIES OF THE DECREE)

I.1 TYPES OF SENSITIVE ACTIVITIES CONCERNING ENVIRONMENTAL OFFENCES (ARTICLE 25-UNDECIES OF THE DECREE)

This section refers to the environmental offences referred to in Article 25- undecies of Legislative Decree 231/2001 and in particular it lists the individual offences considered relevant for the administrative liability of Sila.
It also identifies the Risk Areas and Sensitive Activities, indicating the general principles of conduct and the control measures put in place for the organisation, performance and management of the operations carried out in the Risk Areas and Sensitive Activities.

In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Environmental pollution (Article 452-bis of the criminal code)*

This offence is committed by an abusive, significant and measurable impairment or deterioration:

- *water or air, or of large or significant portions of the soil or subsoil;*
- *of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna. The deterioration is such that its value is appreciably diminished, its use is even partially impeded, or its restoration requires a difficult activity.*

The penalty is increased if the pollution is produced in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or in damage to protected animal or plant species;

- *Environmental Disaster (Article 452-quater of the Criminal Code)*

This offence occurs when anyone causes an environmental disaster, outside the cases provided for in Article 434 of the criminal code. The following constitute an environmental disaster alternatively

- *the irreversible alteration of the balance of an ecosystem;*
- *alteration of the balance of an ecosystem whose elimination is particularly costly and can only be achieved by exceptional measures;*
- *the offence to public safety by reason of the significance of the act in terms of the extent of the impairment or its damaging effects or the number of persons offended or exposed to danger.*

The penalty is increased if the disaster is produced in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or in damage to protected animal or plant species;

- *Culpable offences against the environment (Article 452-quinquies of the Criminal Code)*

If any of the acts referred to in Articles 452-bis and 452-quater is committed through negligence, the penalties provided for in those Articles shall be reduced. If the commission of the acts

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referred to in the previous paragraph results in the danger of environmental pollution or environmental disaster, the penalties shall be further reduced by a third;

- *Trafficking and abandonment of highly radioactive material (Article 452-sexies of the criminal code)*

This offence is committed by the unlawful transfer, purchase, receipt, transport, import, export, procuring for others, transfer, or abandonment of highly radioactive material. The penalty is increased if the act results in the danger of compromise or deterioration:

- *water or air, or of large or significant portions of the soil or subsoil;*
- *of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna; or if danger to life or limb* ensues;

- *Aggravating circumstances (Article 452-octies of the Criminal Code)*

This offence is committed by setting up an association, as referred to in Article 416-bis of the criminal code, aimed at committing any of the offences set out in this Title or at acquiring the management or control of economic activities, concessions, authorisations, contracts or public services in the field of the environment. The penalties are increased if the association includes public officials or persons in charge of a public service who perform functions or carry out services in environmental matters;

- *Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code)*

This offence is committed if anyone, in order to obtain an unfair profit, with several operations and through the setting up of means and continuous organised activities, transfers, receives, transports, exports, imports, or in any case illegally manages large quantities of waste. The penalty is increased if the waste in question is highly radioactive.
The confiscation of the things that served to commit the offence or that constitute the product or profit of the offence shall always be ordered, unless they belong to persons unconnected with the offence. When this is not possible, the judge identifies assets of equivalent value which the convicted person has even indirectly or through a third party at his disposal and orders their confiscation;

- *Destruction or deterioration of habitats within a protected site (Article 733 bis of the criminal code)*

This offence is committed when anyone, outside the permitted cases, destroys a habitat within a protected site or otherwise deteriorates it, thereby compromising its state of conservation;

- *Discharges of industrial waste water containing hazardous substances; discharges into the soil, subsoil and groundwater; discharges into the sea from ships or aircraft; (Art. 137 Legislative Decree 152/2006 - Environmental Code)*

This offence is committed if anyone opens or otherwise makes new discharges of industrial waste water without authorisation, or continues to make or maintain such discharges after the authorisation has been suspended or revoked, or generally fails to comply with the relevant provisions.

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The offence is also committed in cases where the owner of the discharge does not allow the person in charge access to the settlements.
By way of example, this could occur in cases of:

- *discharges into the soil or subsoil in cases provided for by law;*
- *incorrect management of discharges;*
- *opening of new drains without proper authorisation;*

- *Unauthorised waste management activities (Article 256 of Legislative Decree 152/2006)*

This offence is committed when waste is collected, transported, recovered, disposed of, traded and brokered in the absence of the prescribed authorisation, registration or communication;

- *Pollution of soil, subsoil, surface water or groundwater (Art. 257, Legislative Decree 152/2006 - Environmental Code)*

This offence is committed if anyone causes the pollution of soil, subsoil, surface water or groundwater by exceeding risk threshold concentrations, unless the act constitutes a more serious offence. The penalty is increased if the pollution is caused by hazardous substances;

- *Breach of reporting obligations, keeping of compulsory registers and forms (Article 258 of Legislative Decree 152/2006 - Environmental Code)*

This offence is committed if the waste loading and unloading register is omitted or incompletely kept (Article 190(1) of the same Decree) (paragraph 2).
The offence is also committed, with a reduced fine, in cases where the information entered is formally incomplete or inaccurate, but the data in the communication to the land registry, in the loading and unloading registers, in the identification forms of the waste transported and in the other accounting records kept by law make it possible to reconstruct the information due (paragraph 5).
In addition, the offence is committed in cases where waste is transported without a form (pursuant to Article 193 of the same Decree) or incomplete or inaccurate data are indicated on the form (paragraph 4);

- *Illegal waste trafficking (Article 259 of Legislative Decree 159/2006 - Environmental Code)*

This offence is committed by the illegal shipment of waste. The penalty is increased in cases where hazardous waste is involved;

- *False information on the nature, composition and chemical/physical characteristics of waste in the preparation of a waste analysis certificate; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the hard copy of the SISTRI form - handling area in the transport of waste (Article 260 bis of Legislative Decree 152/2006 - Environmental Code)*

This offence is committed when obliged parties fail to register with the waste traceability control system (SISTRI) within the prescribed time limits and/or pay the fee for such registration.
The penalties are increased in the case of the treatment of hazardous waste. The offence is also committed in cases where any person omits to fill in the chronological register or the specific

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sheet in accordance with the times, procedures and methods established by the computerised control system, or provides the aforementioned system with incomplete or inaccurate information, fraudulently alters any of the technological devices accessory to the aforementioned computerised control system or in any way impedes its proper functioning;

- *Sanctions (Art. 279 Legislative Decree 152/2006 - Environmental Code)*

This offence is committed by the installation or operation of an establishment without the prescribed authorisation or the continuation of operation with an authorisation that has expired, lapsed, been suspended or revoked. The penalty provided for is also applied in cases where an establishment undergoes a substantial modification without authorisation. The offence also occurs if, in the operation of an establishment, the emission limit values or prescriptions laid down are violated.

I.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:

Production Area
Plant Engineering Office
Maintenance Office
Environmental Management Area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

-discharge of industrial and urban waste water into the soil and sewerage system;
-atmospheric emissions;
-production, collection, storage, transport, recovery, disposal, trade and intermediation of waste of all kinds;
-soil contamination;
-possession and use of hazardous substances;
-acoustic emissions.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

I.3 PRINCIPLES OF CONDUCT

Consistent with the principles indicated in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila and with the principles of conduct indicated in the other Special Sections, in the performance of the Sensitive

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Activities identified, all the Recipients of the Model are required to observe the principles of conduct indicated below.
Generally speaking, Sila promotes the dissemination of a culture of environmental protection and awareness of the risks associated with the work activities carried out at its sites, requiring, at every level of the company, responsible and respectful behaviour in environmental matters, in order to operate in full respect of the environment and the contractual conditions, regulations and laws in force.
In the light of the above, in order to prevent the Recipients of this Special Section from committing actions that may constitute Environmental Crimes, Sila:

- considers the environmental policy management system as an integral and fundamental part of corporate management and, taking this into account, determines its policies for preventing the risks of committing Environmental Crimes;
- sets objectives aligned with the general commitments set out in the policies above, aiming, in particular, to prevent significant environmental impacts from any business operation and to limit environmental impacts through the implementation of resource reuse methods, the motivation of workers to achieve these objectives, and the promotion of the responsible use of products from the beginning to the end of their life cycle;
- adopts a planning policy to achieve these objectives;
- provides the necessary human and instrumental resources, assessing the appropriateness of new investments, considering in this assessment not only the economic and financial aspects, but also the environmental aspects;
- adopts a policy of continuous awareness-raising of the corporate structure, at all levels, with regard to the environment in order to ensure the achievement of its objectives;
- implements appropriate monitoring, verification, inspection and sanctioning activities to ensure the effectiveness of the aforementioned environmental management system;
- implements the necessary corrective and preventive actions depending on the results of monitoring;
- carries out a periodic management review.

I.4 CONTROLS

In addition to the general rules of conduct set out above and the control measures set out in the other Special Sections, further operational control measures to prevent the commission of the offences covered by this Special Section are set out below.
The Recipients of this Special Section are required to:

- Identify the personnel in charge of managing environmental impacts with an indication of tasks, roles, and responsibilities in accordance with the stratification of delegated powers;
- define the competencies and operational responsibilities of the various functions involved in the waste disposal process;
- identify the applicable legal and regulatory requirements concerning the environment, taking into account any updates of relevant legislation;
- draw up programmes for the achievement of the set objectives, with the related

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definition of priorities, timeframes and allocation of the respective responsibilities - with allocation of the necessary resources - in environmental matters;

- constantly monitor, also by means of inspections, the level of discharges, atmospheric emissions and soil pollution, in order to assess compliance with legal limits, identify any critical issues and the relevant corrective actions;
- adopt training policies aimed at ensuring that each Employee, within the limits of their respective powers, is sensitised, trained and informed in an adequate manner to perform their tasks in compliance with environmental protection regulations and internal company procedures;
- collaborate with the Competent Authorities (e.g. ARPA, Province, Municipality, Fire Brigade) in order to establish an effective communication channel aimed at continuous improvement of environmental performance;
- periodically update the DVR with the help of experts;
- ascertain, prior to the establishment of the relationship, the reliability of the Suppliers of services connected to waste management and/or other environmental monitoring, also through the acquisition and periodic verification of the validity and correct relevance of the authorisations, as well as of any certifications to carry out the required activity held by them;
- periodically update the archive of authorisations, registrations and communications acquired by the Suppliers of services related to waste management and/or other environmental monitoring, promptly reporting to the function in charge any changes found;
- provide for:
  - classification of waste, including hazardous waste, according to the EWC code;
  - identification of temporary waste storage areas by homogeneous categories;
  - periodic verification of time storage limits;
  - labelling of the different categories of hazardous waste in accordance with current legislation;
  - Carrying out the formalities required by the Environmental Code with regard to waste management, such as filling in forms, keeping loading and unloading registers and submitting the MUD;
  - proper storage and archiving of all waste management documentation;
- Carrying out the fulfilments and preparing the relevant documentation vis-à-vis the Public Administration Bodies in charge of controlling environmental regulations, in compliance with the applicable regulations, providing clear, accurate, complete, faithful and truthful information.

The control measures listed above complement those set out in the current corporate body of procedures, to which reference should be made

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SPECIAL PART L

TAX OFFENCES

L.1 TYPES OF TAX OFFENCES (ARTICLE 25-QUINQUIESDECIES OF THE DECREE)

This section refers to the tax offences set forth in Article 25-quinquiesdecies of Legislative Decree 231/2001. With reference to these offences, this Special Section reports the individual cases considered relevant for Sila's administrative liability. It also identifies the Risk Areas and Sensitive Activities indicating the general principles of conduct and the control measures for the organisation, performance and management of operations carried out in the Risk Areas and Sensitive Activities.
In view of the risk analysis carried out, the following offences were abstractly configurable in Sila's corporate context:

- *Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2 Legislative Decree 74/2000 - New rules on income tax and value added tax offences)*

This offence occurs if anyone, in order to evade income or value-added taxes, using invoices or other documents for non-existent transactions, indicates fictitious passive elements in one of the (annual) declarations relating to these taxes.
The aforementioned offence is deemed to have been committed when such invoices or other documents for non-existent transactions are recorded in the compulsory accounting records or are held for evidence against the tax authorities.

- *Fraudulent declaration by means of other devices (Article 3 of Legislative Decree 74/2000)*

This offence is committed when anyone who, in order to evade income or value added tax, by carrying out objectively or subjectively simulated transactions or by using false documents or other fraudulent means capable of hindering the assessment and misleading the tax authorities, indicates in one of the declarations relating to such taxes assets in an amount lower than the actual amount or fictitious liabilities or fictitious credits and deductions, when, together
(a) the tax evaded exceeds, with reference to any one tax, thirty thousand euro;
b) the total amount of the assets evaded from taxation, including by means of the indication of fictitious passive elements, is higher than five per cent of the total amount of the assets indicated in the declaration, or in any case, is higher than one million five hundred thousand Euros, or if the total amount of the fictitious credits and deductions from taxation is higher than five per cent of the amount of the tax, or in any case, is higher than thirty thousand Euros.

- *False declaration (Article 4 of Legislative Decree 74/2000)*

This offence occurs when anyone who, in order to evade income or value-added taxes, indicates in one of the annual declarations relating to those taxes assets in an amount lower than the actual amount or non-existent liabilities, when, in combination:
(a) the tax evaded exceeds, with reference to any one tax, one hundred thousand euro;
(b) the total amount of the assets removed from taxation, including by means of the indication of non-existent passive elements, is more than ten per cent of the total amount of the assets indicated in the declaration, or, in any case, is more than EUR two million.
This offence has been included among the predicate tax offences provided that the conduct is committed in the context of cross-border fraudulent schemes and for the purpose of evading VAT for a total value of not less than EUR 10 million.

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- *Omitted declaration (Article 5 of Legislative Decree 74/2000)*

This offence occurs when anyone who, in order to evade income or value added tax, does not submit, being obliged to do so, one of the declarations relating to such taxes, when the tax evaded exceeds, with reference to any one of the individual taxes, fifty thousand euro.
This offence has been included among the predicate tax offences provided that the conduct is committed in the context of cross-border fraudulent schemes and for the purpose of evading VAT for a total value of not less than EUR 10 million.

- *Issuance of invoices or other documents for non-existent transactions (Article 8 of Legislative Decree 74/2000)*

This offence occurs if anyone issues invoices or other documents for non-existent transactions in order to allow third parties to evade income or value added tax.
The commission of the offence, rather than being aimed at the evasion of the tax by the same person who issued the tax document, must rather be aimed at the evasion of the tax by the person who is the recipient and recipient of the document. Obviously, this prerequisite being proven, it is also not necessary that there has been, on the part of the third party, actual and concrete evasion of the tax.

- *Concealment or destruction of accounting documents (Article 10 of Legislative Decree 74/2000)*

This offence occurs when anyone who, in order to evade income tax or value added tax, or to allow third parties to evade them, conceals or destroys all or part of accounting records or documents whose retention is mandatory, so that income or turnover cannot be reconstructed.
The offence in question penalises conduct consisting in the concealment and material destruction of accounting records or documents whose retention is mandatory, with the result that it is impossible to reconstruct income or turnover.

- *Undue compensation (Article 10-quater of Legislative Decree 74/2000)*

This offence is committed if anyone fails to pay the sums due by using, pursuant to Article 17 of Legislative Decree No. 241 of 9 July 1997, undue credits for an annual amount exceeding EUR 50,000 as compensation.
This offence has been included among the predicate tax offences provided that the conduct is committed in the context of cross-border fraudulent schemes and for the purpose of evading VAT for a total value of not less than EUR 10 million.

- *Fraudulent evasion of taxes (Article 11 of Legislative Decree 74/2000)*

This offence is committed when anyone who, in order to evade the payment of income or value added tax or of interest or administrative penalties relating to such taxes totalling more than EUR 50,000, falsely alienates or carries out other fraudulent acts on his own or another person's property that are likely to render the compulsory collection procedure wholly or partially ineffective.
This offence punishes the conduct of a person who simulously alienates or performs other fraudulent acts in respect of his own or other assets, likely to render ineffective in whole or in part the compulsory collection procedure. The rationale lies in the danger that the tax claim will not be met by the taxpayer/debtor's assets. Since it is a crime of danger, it is not necessary that an actual prejudice to the tax claims be realised.

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L.2 RISK AREAS AND SENSITIVE ACTIVITIES

Sila, through the risk analysis performed for the construction of this Model, has identified the Risk Areas and Sensitive Activities with reference to which the predicate offences listed in the previous paragraph could potentially be committed.
The following Risk Areas have been identified in relation to the offences and criminal conduct outlined above:
Administration and Finance Area

The Sensitive Activities identified are, for the purposes of this Special Part of the Model, the following:

- management of purchasing and sales processes;
- accounting management (issuing of accounting-related documents, receipt of accounting-related documents),
- the preparation and approval of financial statements (annual financial statements and/or consolidated financial statements);
- Preparation and submission of declarations and communications concerning tax matters;
- payment of taxes.

Any additions to the above-mentioned risk activities may be proposed by the Supervisory Board in view of the occurrence of external factors (e.g. legislation: introduction of new categories of offences) or internal factors (e.g. organisational or business changes).

L.3 PRINCIPLES OF CONDUCT

Consistent with the ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree 231/2001 and the Code of Ethics adopted by Sila and with the principles of conduct set out in the other Special Sections, in the performance of the Sensitive Activities identified, all the Recipients of the Model are required to observe the following principles of conduct.
First and foremost, the principles of conduct set forth in Special Section E - Corporate Crimes and in Special Section H - Receiving stolen goods, money laundering and commitment of money, goods or utilities of unlawful origin, as well as self money laundering and offences related to non-cash means of payment in relation to (i) the management of accounting and budgeting activities, (ii) the segregation of duties, (iii) the traceability of payments and collections, and (iv) powers of authorisation and signature are specifically recalled.
Furthermore, with reference to Sensitive Activities, the Recipients of this Special Section are prohibited from

- producing invoices or documents for non-existent transactions;
- conceal or destroy accounting documents;
- completing tax returns with false information, including from invoices or documents for non-existent transactions.

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L.4 CONTROL PROCEDURES

In addition to the general rules of conduct set forth above, reference is made to the operational control procedures indicated in the other Special Sections; in particular, those identified within Special Section E - Corporate Crimes and Special Section H - Receiving, Laundering and Pledging of Money, Goods or Benefits of Unlawful Origin, Self-Money Laundering, as well as Crimes Related to Non-cash Payment Instruments.
Additional operational control measures to prevent the commission of the offences covered by this Special Section are set out below.
Sila adopts organisational measures and procedures aimed at minimising tax risk by implementing appropriate risk control and management measures (use of specialist expertise, risk assessment in the case of complex transactions also in cooperation with external consultants, identification and assignment of powers and responsibilities to defined parties).
In particular, Sila:

- clearly indicates the roles, tasks and responsibilities with regard to the preparation of tax declarations and communications and the management of tax payments;
- provides for the maintenance, also with the help of the External Advisor, of a constantly updated tax schedule for all taxes and other tax obligations for which Sila is obliged to pay;
- ensures, as far as possible, a subjective distinction and separation between who authorises the activity, who manages/performs it, who verifies it and who keeps/archives the relevant documentation. In the event that, given the human resources available, it is not possible to guarantee the above-mentioned distinction, the activities of authorisation, preparation/execution/archiving and control cannot be reserved exclusively to a single person.
- ensures and monitors the proper storage and archiving of tax documentation, and takes security measures to prevent its destruction and physical disposal;
- contract in writing the relationship with External Consultants in tax and social security matters with their express commitment to comply with the provisions of Decree 231/2001 and the principles of the Code of Ethics.

Furthermore, the administration function is obliged to:

- determine, income taxes, complete Form 24 and prepare tax returns, with the possible help of the External Consultant, on the basis of the data extracted from the accounts;
- verify the congruity of the taxes determined and declarations prepared by the External Auditors with the Company's accounting data;
- timely check that the amounts paid/debited correspond to those determined when recognising taxes, correctly account for income taxes and take all necessary steps for their timely payment;
- determine, with the possible assistance of the External Consultant, after the completion of the registration of invoices payable and the issuance of invoices receivable within the legal deadlines, on the basis of the data extracted from the accounts, the value added tax due, if any;
- prepare the appropriate form for the payment of VAT, take all necessary steps for its timely payment and the necessary periodic communications to the Inland Revenue within

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the legal deadlines, in accordance with the determined value added tax;

- promptly verify the correspondence of the amounts paid/charged in respect of VAT with those determined at the time of registration;
- verify the consistency of the amounts determined by the External Consultant for withholdings, taxes and/or social security payments with the data resulting from the accounts;
- implement what is necessary for the timely payment of taxes, withholding taxes and social security and welfare payments determined by the External Consultant in relation to employees and consultants, properly account for such taxes, withholding taxes and social security and welfare contributions, in accordance with what has been determined by the External Consultant;
- determine, also with the help of the External Consultant, any further taxes, contributions, and social security and/or welfare payments due, and take all necessary steps for timely payment;
- Always check the congruence of the amounts determined by the External Consultant with the data resulting from the accounts;
- promptly verify the correspondence of the amounts paid/debited in respect of taxes, contributions, and social security and/or welfare payments with those determined in the survey and/or indicated in the declarations sent to the competent authorities.

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