

**AFTER GLASS** S.P.A.

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**ORGANISATION, MANAGEMENT  
AND CONTROL MODEL,  
PURSUANT TO LEGISLATIVE DECREE NO.  
231 OF 08 JUNE 2001**

UPDATED APPROVED BY THE BOARD OF DIRECTORS BY RESOLUTION OF 04.07.2024

**AFTER GLASS S.P.A.**

REGISTERED OFFICE IN PARMA (PR) – AT VIALE EUROPA 72/A – 43122

REGISTERED IN THE PARMA REGISTER OF COMPANIES UNDER NO. 02658310343

## TABLE OF CONTENTS

<b>- GENERAL PART -</b> .....	<b>5</b>
<b>SECTION ONE</b> .....	<b>5</b>
<b>1. LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001</b> .....	<b>5</b>
1.1. ADMINISTRATIVE LIABILITY OF ORGANISATIONS .....	5
1.2. THE CRIMES COVERED BY THE DECREE .....	5
1.3. THE SANCTIONS IMPOSED BY THE DECREE .....	6
1.4. CONDITION FOR BEING EXEMPTED FROM ADMINISTRATIVE RESPONSIBILITY .....	7
1.5. CRIMES COMMITTED ABROAD .....	8
1.6. THE “GUIDELINES” OF CONFINDUSTRIA .....	8
<b>SECTION TWO</b> .....	<b>10</b>
<b>2. THE ORGANISATION, MANAGEMENT AND CONTROL MODEL OF AFTER GLASS S.P.A.</b> .....	<b>10</b>
2.1. THE COMPANY .....	10
2.2. GOVERNANCE AND ORGANISATIONAL STRUCTURE OF AFTER GLASS S.P.A. ....	10
2.3. OBJECTIVES OF THE MODEL .....	11
2.4. ADOPTION OF THE MODEL WITHIN THE GROUP .....	11
2.5. RECIPIENTS .....	12
2.6. FUNDAMENTAL ELEMENTS OF THE MODEL .....	12
2.7. CODE OF ETHICS AND MODEL .....	13
<b>SECTION THREE</b> .....	<b>14</b>
<b>3. SUPERVISORY BODY</b> .....	<b>14</b>
3.1. DURATION OF OFFICE, TERMINATION AND REVOCATION .....	14
3.2. POWERS AND FUNCTIONS OF THE SUPERVISORY BODY .....	16
3.3. REPORTING BY THE SUPERVISORY BODY .....	18
3.4. INFORMATION FLOWS TO THE SUPERVISORY BODY .....	18
3.5. WHISTLEBLOWING SYSTEM .....	20
<b>SECTION FOUR</b> .....	<b>22</b>

<b>4. SANCTION SYSTEM</b> .....	<b>22</b>
4.1. SANCTIONS FOR EMPLOYEES .....	22
4.2. SANCTIONS FOR EMPLOYEES CLASSIFIED AS SENIOR EXECUTIVES .....	24
4.3. SANCTIONS FOR COLLABORATORS SUBJECTED TO MANAGEMENT OR SUPERVISION .....	24
4.4. MEASURES TAKEN AGAINST DIRECTORS.....	25
4.5. MEASURES AGAINST TOP MANAGEMENT.....	25
<b>SECTION FIVE</b> .....	<b>26</b>
<b>5. DISSEMINATION OF THE MODEL</b> .....	<b>26</b>
<b>SECTION SIX</b> .....	<b>27</b>
<b>6. ADOPTION AND UPDATING OF THE MODEL</b> .....	<b>27</b>
<b>- SPECIAL PART -</b> .....	<b>28</b>
<b>7. METHODOLOGICAL PATH FOR DEFINING THE MODEL</b> .....	<b>28</b>
7.1. MAPPING OF CRIME -RISK ACTIVITIES .....	28
7.2. INSTRUMENTAL PROCESSES AND CONTROL PRINCIPLES TO SAFEGUARD AGAINST RISK .....	30
7.3. INTERNAL CONTROL SYSTEM .....	32
7.4. PROVISION OF SERVICES TO COMPANIES OF THE GROUP.....	33
<b>SPECIAL SECTIONS</b> .....	<b>35</b>
<b>SECTION A– CRIMES AGAINST THE PUBLIC ADMINISTRATION, INCLUDING THE OFFENCE OF UNDUE INDUCTION TO GIVE OR PROMISE BENEFITS (ARTS. 24 -25)</b> .....	<b>36</b>
<b>SECTION B – CORPORATE CRIMES (ART. 25-TER)</b> .....	<b>43</b>
<b>SECTION C - CRIMES OF POSSESSION OF STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR ASSETS OF ILLEGAL ORIGIN, AND SELF-LAUNDERING (ARTICLE 25 OCTIES) AND CRIMES CONCERNING PAYMENT INSTRUMENTS OTHER THAN CASH (ARTICLE 25 OCTIES 1)</b> .....	<b>51</b>
<b>SECTION D – CRIMES OF MANSLAUGHTER AND CULPABLE SERIOUS OR VERY SERIOUS INJURIES (ART. 25 -SEPTIES)</b> .....	<b>55</b>
<b>SECTION E – CRIMES AGAINST THE INDIVIDUAL (ART. 25-QUINQUIES)</b> .....	<b>58</b>
<b>SECTION F – BREACH OF COPYRIGHT CRIMES (ART. 25-NOVIES)</b> .....	<b>60</b>
<b>SECTION G – COUNTERFEITING OF MONEY, LEGAL TENDER AND OFFICIAL STAMPS (ART. 25- BIS AND -BIS 1)</b> .....	<b>63</b>

**SECTION H – COMPUTER CRIMES (ART. 24-BIS) .....65**

**SECTION I – CRIMES AGAINST INDUSTRY AND TRADE (ART. 25-BIS 1).....68**

**SECTION L - CRIME OF INDUCTION TO NOT MAKE DECLARATIONS OR TO MAKE FALSE STATEMENTS TO THE JUDICIAL AUTHORITIES (ART. 25-DECIES).....70**

**SECTION M – ENVIRONMENTAL CRIMES (ART. 25-UNDECIES).....71**

**SECTION N – CRIME OF EMPLOYING ILLEGALLY STAYING THIRD-COUNTRY NATIONALS (ART. 25-DUODECIES) .....75**

**SECTION O – TAXATION CRIMES (ART. 25-QUINQUESDECIES) .....76**

**SECTION Q - ORGANISED CRIMES AND TRANSNATIONAL CRIMES (ART. 24-TER - ART. 10 L. 146/2006) .....79**

**ANNEX 1 – LIST OF PREDICATE OFFENCES IMPLYING ADMINISTRATIVE RESPONSIBILITY PURSUANT TO LEGISLATIVE DECREE 231/2001.....81**

# - GENERAL PART -

## SECTION ONE

### 1. LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

#### 1.1. ADMINISTRATIVE LIABILITY OF ORGANISATIONS

Italian Legislative Decree no. 231 of 8 June 2001, which contains the '*Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality*' (hereinafter also referred to as '**Leg. Dec. 231/2001**' or the '**Decree**'), which came into effect on 4 July 2001 in implementation of Article 11 of Legge-Delega (enabling law) no. 300 of 29 September 2000, introduced into the Italian legal system, in compliance with EU regulations, the administrative liability of organisations, where the term 'organisation' refers to companies, corporations, partnerships and associations, even those without legal status.

Although defined as being "administrative" by the legislature, this new form of liability includes characteristics typical of criminal liability, since the detection of offences giving rise to administrative liability fall within the scope of a criminal judge, and the guarantees reserved for criminal proceedings are granted to the organisation.

The administrative responsibility of the organisation derives from the commission of crimes expressly indicated in Legislative Decree 231/2001, committed, *in the interests of or to the advantage of the organisation*, by physical persons holding positions of representation, administration or management of the organisation or one of its organisational units granted financial and functional autonomy, or exercising management and control functions, even of a de facto nature (the so-called "*top management*"), or those subject to the management and supervision of one of the above-mentioned parties (the so-called "*subordinates*").

In addition to the existence of the above-described requirements, Legislative Decree 231/2001 also requires verification of the guilt of the organisation, in order to be able to establish its responsibility. This requirement serves to establish the "*guilt of the organisation*", in terms of its failure to adopt sufficiently stringent preventive measures to prevent the commission of the crimes listed in the above paragraph, by the parties identified in the Decree.

If the organisation is able to demonstrate that it had, in fact, adopted and efficiently implemented a system designed to prevent the commission of such crimes, by carrying out an appropriate risk assessment, by adopting the Organisation, Management and Control Model provided for in Legislative Decree 231/2001, it will not be held accountable in terms of administrative responsibility.

Additionally, the organisation must have entrusted to an internal body, with autonomous powers of initiative and control, the task of monitoring the operation and compliance with the Model, making any necessary adjustments to it, and updating it.

Organisations are, in any case, exempted from administrative responsibility when top management and/or subordinates have acted exclusively in their own interest and/or in that of third parties, or when they have fraudulently by-passed the Organisation Model adopted.

The company may also be held accountable in terms of administrative responsibility even if the alleged crime was only an attempt (pursuant to art. 26 of Legislative Decree 231/2001), i.e. when the party performs unequivocal actions leading up to the commission of a crime, but the criminal action or event does not actually take place.

#### 1.2. THE CRIMES COVERED BY THE DECREE

The crimes, the commission of which gives rise to the administrative responsibility of the organisation, are those expressly and specifically listed by Legislative Decree 231/2001 and subsequent amendments and additions.

The 'families of offences' currently included in the scope of application of the Legislative Decree are listed below. 231/2001, referring to ANNEX 1 of this document for details of the individual cases included in each family:

1. Crimes against the Public Administration (arts. 24 and 25);
2. Computer crimes and illegal processing of data (art. 24-bis);
3. Organised crimes (art. 24-ter);
4. Crimes regarding the counterfeiting of money, legal tender and official stamps, and of distinctive marks and instruments (art. 25-bis);
5. Crimes against industry and trade (art. 25-bis 1);
6. Corporate crimes (art. 25-ter);
7. Crimes of terrorism or subversion of the democratic order (art. 25-quater);
8. Female genital mutilation (art. 25– quater 1);
9. Crimes against the individual (art. 25-quinquies);
10. Market abuse (art. 25-sexies);
11. Transnational crimes (art. 10 of Law 146/2006);
12. Manslaughter and culpable serious or very serious injuries committed in violation of the accident prevention and health and occupational safety laws (art. 25-septies);
13. Money laundering crimes (art. 25-octies);
14. Crimes concerning payment instruments other than cash (art. 25 octies 1);
15. Breach of copyright (art. 25-novies);
16. Induction to not make declarations or to make false statements to the Judicial Authorities (art. 25-decies);
17. Environmental crimes (art. 25-undecies);
18. Employing of illegally staying third-country nationals (art. 25-duodecies);
19. Crimes involving racism and xenophobia (art. 25-terdecies);
20. Fraud in sporting competitions, unlawful gaming or betting and gambling using prohibited devices (art. 25-quaterdecies)
21. Taxation crimes (art. 25-quinquiesdecies);
22. Contraband (art. 25-sexiesdecies);
23. Crimes against the cultural heritage (art. 25-septiesdecies);
24. Self-laundering of cultural assets and devastation and looting of cultural and landscape assets (art. 25-duodevicies).

### **1.3. THE SANCTIONS IMPOSED BY THE DECREE**

The disciplinary system described by Legislative Decree 231/2001 developed to deal with the above-mentioned crimes, provides for the application of the following administrative sanctions, depending on the offence committed:

- fines;
- bans;

- confiscation;
- publication of the sentence.

Bans may only be imposed where expressly provided for, or as a precautionary measure, when at least one of the following conditions exists:

- the company has gained a considerable profit from the commission of the crime and the crime was committed by parties in top management positions or by subordinates: subjected to other management when, in the latter case, the commission of the crime was brought about or facilitated by serious organisational shortcomings;
- in the event of repetition of the offences.

The bans are as follows:

- ban from exercising business activities;
- suspension or withdrawal of authorisations, licences or permits relating to the offence committed;
- ban from working with the Public Administration;
- exclusion from subsidies, funding, contributions and other supports and/or withdrawal of any already granted;
- ban from advertising goods or services;
- the judge decides the type and duration of the bans, taking into account the appropriateness of the individual sanctions to prevent offences of the type committed and, if necessary, the said judge may apply more than one sanction.

The bans may also be reduced in the case of attempted offences or not applied at all in the event of a reduction of the fine mentioned above.

When there is strong evidence to suggest the liability of the organisation and a well-founded risk that similar offences could be committed, the judge may apply a ban, prior to passing sentence, as a precautionary measure (Articles 45 to 52 of Legislative Decree 231/2001).

Legislative Decree 231/2001 also envisages that, if the conditions exist for the application of a ban suspending the activities of the company, the judge may, when applying the said sanction, order the continuation of the activities by a judicial commissioner (art. 15 Decree) appointed for the duration of the ban, which would be applied when at least one of the following conditions exists:

- the company provides a public service or a service of public necessity, the suspension of which could cause serious damage to the community at large;
- the interruption of the activity could cause major repercussions on employment, given the size of the company and the economic conditions of the territory in which it is located.

#### **1.4. CONDITION FOR BEING EXEMPTED FROM ADMINISTRATIVE RESPONSIBILITY**

Article 6 of Leg. Dec. 231/2001 establishes that the organisation is not accountable in terms of administrative liability, if it can demonstrate that:

- the management body has adopted and effectively implemented, prior to the crime being committed, organisation, management and control models aiming to prevent crimes of the nature of the one reported;
- the task of monitoring the operation and compliance of the models, and the management of their updating, has been allocated to a body (the "Supervisory Body"), with autonomous powers of initiative and control.
- the persons committed the crime by fraudulently by-passing the organisation, management and control models;
- the Supervisory Body is not found to have skipped its supervisory tasks, or to have carried them out negligently.

Therefore, the adoption of the Organisation, Management and Control Model enables the organisation

to avoid being charged with administrative responsibility. The mere adoption of such a document, through a resolution passed by the organisation's administrative body, is not, however, sufficient on its own to exclude such responsibility, since the said Model must be efficiently and effectively implemented.

In order for the Organisation, Management and Control Model for the prevention of the commission of the offences covered by Legislative Decree 231/2001, it must:

- identify the corporate activities in which the crimes may be committed;
- prepare specific protocols for the purpose of planning decision-making and implementation in relation to the crimes to be prevented;
- identify methods for managing financial resources that are suitable for preventing crimes from being committed;
- envisage obligations concerning the information to be provided to the body appointed to monitor the operation of the models and compliance with the same;
- introduce a disciplinary system that sanctions the breach of the measures laid down 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 periodical inspection and, in the event of major violations of the provisions laid down in the Model, or of changes in the organisation or activities of the company, or legislative changes, the modification of the Organisation, Management and Control Model;
- The imposition of sanctions in the event of violation of the provisions laid down in the Organisation, Management and Control Model.

#### **1.5. CRIMES COMMITTED ABROAD**

In virtue of article 4 of the Decree, the organisation can be held responsible, in Italy, for the commission abroad of certain crimes. In particular, art. 4 of the Decree dictates that organisations having their headquarters within the territory of the State are accountable also in relation to crimes committed abroad, in the cases and under the conditions provided for in articles 7 to 10 of the Italian Criminal Code, unless they are prosecuted by the State of the country in which the crime was committed.

Therefore, the organisation can be prosecuted when:

- it has its headquarters in Italy, i.e. the premises on which administrative and management activities are carried out, even if this is different from the actual company premises or from the registered office (for organisations with legal personality), or from the place in which the activities are carried out in a continuous manner (for organisations without a legal personality);
- it is not already being prosecuted by the State of the country in which the crime was committed;
- the request of the Minister of Justice, to whom punishability is subordinated, also refers to the organisation.

These regulations concern crimes committed entirely abroad by top management or subordinate parties. For criminal conduct occurring only partially in Italy, the territorial principle is applied as per art. 6 of the Italian Criminal Code, in virtue of which "the offence is considered as having been committed within the territory of the State, when the action or omission constituting the offence has occurred entirely or partially within it, or when the event that is the consequence of the action or omission has taken place within it".

#### **1.6. THE "GUIDELINES" OF CONFINDUSTRIA**

Article 6 of Leg. Dec. 231/2001 expressly states that the Organisation, Management and Control Models may be adopted on the basis of the codes of conduct drafted by the associations representing the organisations.

The Confindustria Guidelines were approved by the Ministry of Justice with the Ministerial Decree 04/12/2003. The subsequent update, published by Confindustria on 24 May 2004, was approved by the



Ministry of Justice, which judged these Guidelines effective for the achievement of the aims stated in the Decree. The said Guidelines were recently updated by Confindustria and approved by the Ministry of Justice on 8 June 2021.

In the definition of the Organisation, Management and Control Model, the Confindustria Guidelines include the following planning phases:

- identification of risks, i.e. an analysis of the corporate context in order to highlight the areas of activity in which the crimes covered by Legislation Decree 231/2001 are likely to take place, and how they could be committed;
- preparation of a control system (1) for preventing the offence risks identified in the previous stage, through evaluation of the existing control system in the body and its degree of compliance with the requirements expressed in Leg. Dec. 231/2001.

The most important components of the control system outlined in the Confindustria Guidelines to guarantee the effectiveness of the Organisation, Management and Control Model are the following:

- provision of ethical principles and rules of conduct in a Code of Ethics;
- a sufficiently updated, clear and formalised organisation system, particularly with regard to the allocation of responsibilities, levels of hierarchical order and description of tasks, with specific provision of control principles;
- manual and/or computerised procedures that regulate the performing of the activities, envisaging appropriate controls;
- powers of authorisation and/or signature consistent with the organisational and management responsibilities allocated by the company, envisaging expenditure restrictions, where appropriate;
- integrated control systems which, considering all the operating risks, have the capacity to signal in a timely manner the existence or emergence of general and/or particular critical situations;
- widespread, effective and authoritative information and communication to personnel, that is clear and sufficiently detailed, and periodically repeated, in addition to a good personnel training scheme, geared to suit the level of the recipients.

The Confindustria Guidelines also specify that the components of the above-described control system must comply with a series of control principles, among which:

- the verifiability, traceability, consistency and precision of each operation, transaction and action;
- the application of the principle of the separation of functions and segregation of tasks (no-one can manage an entire process autonomously);
- the establishment, implementation and documentation of the control activities on the processes and on the activities at risk of crime.

## SECTION TWO

### 2. THE ORGANISATION, MANAGEMENT AND CONTROL MODEL OF AFTER GLASS S.P.A.

#### 2.1. THE COMPANY

After Glass S.p.A., a company founded in 2012, is responsible for all the secondary processing activities on glass articles and is wholly controlled by Bormioli Luigi S.p.A.

Operating out of its plants in Parma, which specialises in the decoration of articles for the perfumery and cosmetics sector, and Fidenza, which specialises in glassware.

The Company's business purpose covers all the secondary processing activities on glass and non-glass articles, including decoration, reselection, packaging, product recovery and assembly.

Furthermore, it can sell products made of glass, plastic, ceramic, glass waste materials and similar, and undertake business consulting and marketing activities.

From its founding up to the present day, the Company has enjoyed positive, steady growth.

In addition, the company After Glass España S.A.U. was founded in 2023. (a wholly owned subsidiary of After Glass S.p.A.) based at Avenida del Vidrio, s/n, Azuqueca de Henares, Guadalajara (Spain), specialising in glass decoration;

#### 2.2. GOVERNANCE AND ORGANISATIONAL STRUCTURE OF AFTER GLASS S.P.A.

The Company adopts a traditional management system in which the corporate bodies are represented by the Shareholders' Meeting, the Board of Directors and the Board of Statutory Auditors.

Pursuant to the company's Articles of Association, the ordinary and extraordinary management of the company is the sole responsibility of the Board of Directors.

The activities and governance of the Company are organised through its three main bodies:

- **Shareholders' Meeting:** expression of the corporate will, it is composed of the company shareholders who, in virtue of their decision-making powers, pass resolutions on the various subjects provided for by Law, including the selection of the members of the BoD and the Board of Statutory Auditors and the approval of the Financial Statements;
- **Board of Directors (Sole Administrator):** the corporate body responsible for managing the Company correctly and steering it towards its strategic and organizational goals;
- **Board of Statutory Auditors:** it supervises effective compliance with the law and ensures that the organisational structures and the Company's internal control system are up to standard.

The functions of the service, carried out by the Management bodies of the two Plants (Parma and Fidenza) and their business units, are centralised and coordinated by the Plant Manager, while some ancillary functions are provided by the parent company Bormioli Luigi S.p.A. for the Parma plant and for the Fidenza plant, under intercompany service agreements.

The Company is broken down into the following functions:

- Parma Plant Management
- Fidenza Plant Management
- Technical Management

while the following services are provided on an intra-group basis by the Parent Company:

- Supply Chain and Logistics (via group contract);
- Central Services (administrative, legal, procurement, human resources, information technology)
- Technical services (technical services of an intellectual nature, general technical services to machines and installations, product quality consulting services, general 'civil and energy services');

- Environmental and safety consulting services;

### **2.3. OBJECTIVES OF THE MODEL**

Within the scope of the described context, the Company is well aware of the need to guarantee that its business and corporate activities are carried out in a correct and transparent manner, in order to safeguard its own image and reputation, its stakeholders' expectations as well as the jobs of its employees. It is also aware of the importance of adopting an Organisation, Management and Control Model, in compliance with Legislative Decree 231/2001 (hereinafter the "**Model**"), designed to prevent the commission of offences by its own directors, employees and collaborators, subject to the management or supervision of the Company.

Although the adoption of the Model is not an obligation imposed by the Decree, but rather an optional choice to be taken by each individual organisation, the Company decided to comply, for the above-mentioned reasons, with the provisions of the Decree, by launching a project designed to analyse its own organisational, management and control tools, in order to verify the compliance of the rules of conduct and control measures already in place with the objectives laid down by the Decree and, if necessary, to integrate its already existing system.

The Company has therefore approved, by a resolution of the Board of Directors, this updated version of the Organisation, Management and Control Model for the purposes of Legislative Decree 231/2001, on the assumption that it constitutes a valid tool for informing the intended recipients so that they adopt correct and transparent conduct. Therefore, being aware of the need to keep the Model up to date, in order to ensure that it maintains its effectiveness in preventing the commission of the predicate offences listed in it, the Company has approved this version of the Model which includes an evaluation of the company against the new organisational structure, and the application to the Company's operating sphere of new, recently introduced, predicate offences.

By adopting the Model, the Company intends to pursue the following objectives:

- to prohibit conduct that could lead to the types of offences listed in the Decree;
- to spread the knowledge that violation of the Decree, the provisions contained in the Model and the principles of the Code of Ethics could lead to the application of sanctions (fines and bans) also for the Company;
- to spread a corporate culture based on legality, in the awareness of the Company's express disapproval of any kind of conduct that is against the law, the regulations and internal provisions, and particularly the provisions contained in this Model;
- to establish an efficient, well-balanced organisation, particularly as regards the clear allocation of powers, transparent decision-making in which the reason for the decision is stated, preventive and subsequent controls, actions and activities and the correctness and truthfulness of internal and external information;
- allow the Company, thanks to a system of control measures and its own constant monitoring to ensure the correct implementation of the said system, in order to prevent the commission of the crimes covered by the Decree in a timely manner, or tackle them if committed.

### **2.4. ADOPTION OF THE MODEL WITHIN THE GROUP**

The parent company Bormioli Luigi S.p.A. deemed that the effectiveness and efficacy of the Model would be achieved through the adoption and efficient implementation of organisation models and compliance programmes, both on its own part and on that of its subsidiary companies, with provisions passed by their respective Boards of Directors.

In the exercise of their own autonomy, the individual Companies of the Group are directly and exclusively responsible for the adoption and implementation of the respective compliance programmes, in accordance with the local laws and taking the interests of the individual Company, as a Company belonging to a Group, into account.

The Subsidiaries evaluate, autonomously and with a view to the coordination of the Group as a whole,

the risk areas existing in the particular activity carried out, after having analysed the corporate structure and company operations, in line with the local standards applicable and the guidelines provided at a central level.

In adopting its own Organisation Model, the Boards of Directors of the individual Companies of the Group operating in Italy proceed to appoint their own Supervisory Body, qualifying the members as far as possible on the basis of the specifics of their own business and their own organisation, autonomously and separately from the parties belonging to the Body of the Parent Company, except for any coordination required at Group level (which could be carried out by selecting a common component).

These Supervisory Bodies are exclusively responsible, within the sphere of their own Company, for the control tasks and supervisory activities to be carried out, as well as for the measures to be adopted in connection with the implementation and observance of the Organisation Model adopted by their Company.

Foreign Subsidiaries in countries whose legal systems do not contemplate specific monitoring and supervisory bodies adopt an internal power of attorney and control system designed to verify the effective implementation and observance of the compliance programmes under the responsibility of their respective Board of Directors.

The parent company Bormioli Luigi, with due regard for the decision-making autonomy of each organisation and the confidentiality of the information concerning the various Companies of the Group and the restrictions imposed by the provisions of law, may promote the overall consistency of approach by:

- (i) formulating common guidelines for making any necessary amendments and/or additions to the organisation models and compliance programmes following changes in legislation, or in keeping with the evolution of case law, or as a result of sensitive activities found to be at risk;
- (ii) the indication of a minimum structure of the code of conduct ('Group Code of Ethics'), i.e. the common principles of the disciplinary system and implementation protocols. It is important to note that these parts of the Model will, in any case, have to be implemented autonomously by the individual Companies of the Group, in accordance with the corporate reality of each of them, envisaging - where required - principles of ethics, conduct and control expressly correlated to their specific operating conditions and the effective exposure to risk/crime contemplated and estimated on the basis of the operation of the organisation and the crimes relevant to it;
- (iii) coordinating the initiatives relating to the study and in-depth analysis of the issues covered by the Decree, its interpretation and application within the Group, offering support purely as a consultant.

It is, in any case, the responsibility of the individual Companies of the Group to apply their own compliance programmes to the activities that they have effectively put in place.

## **2.5. RECIPIENTS**

The provisions of this Model are binding for the directors and for all those in After Glass S.p.A. in one of its organisational units having financial and functional autonomy, holding representation, administrative and management functions, or management and control functions, even of a de facto nature, as well as for employees (including senior executives), and for collaborators subject to the management and supervision of one of the top management figures (hereinafter the "**Recipients**").

## **2.6. FUNDAMENTAL ELEMENTS OF THE MODEL**

The fundamental elements developed by After Glass S.p.A. in the drafting of the Model may be summarised as follows:

- the mapping of the so-called "sensitive" activities, providing examples of possible ways in which the crimes could be committed and of the instrumental processes within the scope of which the conditions and/or means for committing the crimes listed in the Decree could, broadly speaking, arise;

- the provision of specific control measures (as explained in the Special Part and respective Detailed Sections later in this Model) designed to support the instrumental processes exposed to the potential risk of the commission of crimes;
- the setting up of a Supervisory Body, with the allocation of specific tasks for the monitoring of the efficient implementation and effective application of the Model;
- The adoption of a system of sanctions (as explained in Section Four of the General Part of this Model) geared to guarantee the efficient implementation of the Model and containing disciplinary measures to be applied in the event of violation of the provisions contained in the Model itself;
- The carrying out of information and training activities on the contents of this Model (as better explained in Section Five of the General Part).

## **2.7. CODE OF ETHICS AND MODEL**

Determined to base its corporate activities on respect for the law and on valid principles, After Glass S.p.A. has adopted the Code of Ethics of the Group (hereinafter, alternatively the “**Code**” or the “**Code of Ethics**”) which endorses a series of rules of “corporate conduct” which the Company acknowledges as its own and the observance of which it demands from its corporate bodies and employees. It is, however, understood that the Companies of the Group may, when necessary, add to their own internal regulations (e.g. By means of an addendum), values and principles expressly related to their specific operating environment and to their effective exposure to the risks/crimes contemplated.

The Model, the provisions of which are, in any case, consistent and compliant with the principles of the Code of Ethics, responds more specifically to the requirements laid down in the Decree and it is therefore aimed at preventing the commission of the types of crimes covered within the scope of operation of Legislative Decree 231/2001.

However, the Bormioli Group's Code of Ethics also affirms principles for preventing the unlawful conduct referred to in Leg. Dec. 231/2001, thus acquiring relevance also for the purposes of the Model and constituting a complementary element to it.

## SECTION THREE

### 3. SUPERVISORY BODY

Art. 6, paragraph 1 of Legislative Decree 231/2001 requires as a condition for being exempted from administrative responsibility, that the task of monitoring the operation and observance of the Model, ensuring that it is kept updated, be assigned to a Supervisory Body internal to the organisation which, duly vested with autonomous powers of initiative and control, will carry out the duties entrusted to it in a continuous manner.

The Decree requires that the Supervisory Body perform its functions outside of the Company's operating processes, reporting periodically to the Board of Directors, free from any hierarchical relationship with the same and with the individual heads of the Departments.

In observance of the provisions of Legislative Decree 231/2001, the Board of Directors of After Glass S.p.A. set up the Supervisory Body, in the form of a three-member board, functionally reporting to the BoD itself.

In particular, the composition of the Supervisory Body has been designed to guarantee the following requirements:

- *Autonomy and independence*: this requirement is assured by the fact that it is a board and that it reports directly to the Board of Directors.
- *Professionalism*: this requirement is guaranteed by the wealth of professional, technical and practical knowledge of the members making up the Supervisory Body. In particular, the chosen composition guarantees suitable knowledge of the legal system, principles, control and monitoring techniques as well a knowledge of corporate organisation and the main processes of the Company.
- *Continuity of action*: With reference to this requirement, the Supervisory Body is bound to continually supervise, through its powers of investigation, that the Recipients are complying with the Model, implementing and updating it, and providing a constant reference point for all After Glass S.p.A. personnel. In particular, the requirement in question is guaranteed by the presence in the said Body of one or more Company employees.

#### 3.1. DURATION OF OFFICE, TERMINATION AND REVOCATION

The members of the Supervisory Body remain in office for three consecutive financial years and their office expires when the BoD that appointed them reaches the end of its term, unless the new BoD being appointed has the faculty to confirm all or part of the its composition. At each expiry, the BoD proceeds to renew the appointments and the members of the Supervisory Body may also be elected for further terms of office. They are chosen from among those who have an ethical and professional profile above reproach and they may not be related through blood or marriage with any members of the Board of Directors.

Company employees and external professionals may also be appointed as members of the Supervisory Body. The latter categories must not have relations with the Company that could give rise to conflicts of interest.

The remuneration of the members of the Supervisory Body, both internal and external to the Company, is not grounds for a conflict of interest.

In order to be eligible for appointment as a member of the Supervisory Body, the appointee must not:

- have been definitively sentenced for a crime, or have negotiated a plea agreement (so-called plea bargaining procedure), in Italy or abroad, for crimes related to the administrative responsibility of organisations or equivalent offences;
- be in the conditions referred to in art. 2382 of the Italian Civil Code, or have been convicted of charges involving a ban, even only temporary, on holding public offices, or on holding management positions for legal persons and companies;

- have relationships by blood, marriage or similar, up to the fourth degree, with members of the Company's Board of Directors or shareholders of the same, or with shareholders and/or directors of subsidiaries, parent companies, investee or investor;
- have any conflicts of interest, even only potential, with the Company that could jeopardise the independence required by the role and the duties to be performed by the Supervisory Body, or conflicts of interest with the Company itself exceeding the ordinary ones based on employment or the performance of intellectual work;
- be the owner, either directly or indirectly, of a sufficient number of shares to permit him/her to exert control or a major influence over the Company;
- have covered administrative roles - in the three financial years preceding appointment as a member of the Supervisory Body - in companies subjected to bankruptcy, forced liquidation or equivalent procedures during his/her term of office;
- have been definitively sentenced for a crime (or have negotiated a plea bargain) even if not final, for one of the predicate offences listed under Leg. Dec. 231/2001.

The absence of causes for ineligibility must be proven by the party designated to cover the role of member of the Supervisory Body at the moment in which the office is conferred; should the said party fail to produce this proof he/she may not accept the office, even on a temporary basis.

Should any of the above-listed reasons for ineligibility arise at any time during the term of office of the appointed party, the said party will be bound to inform the other members of the Supervisory Body in this regard, and will automatically be removed from office.

The above reasons for ineligibility must also be considered in relation with any external consultants assigned to perform activities connected with the work of the Supervisory Body. In particular, on being assigned the office, the external professional shall issue a specific declaration in which he/she declares:

- the absence of the above-listed causes of ineligibility, as reasons precluding the assumption of the office (e.g. conflicts of interest, blood relations with members of the Board of Directors, top management figures in general, statutory auditors of the company, etc.);
- that he/she has been fully informed of the provisions, rules of conduct and ethics adopted by the Company in the performance of all of its activities, among which, first and foremost, those laid down in the Company's Model and Code of Ethics, and that he/she will follow them to the letter in the performance of the office.

The term of office of the entire Supervisory Body terminates when the Board of Directors that appointed it reaches the end of its term, unless the new BoD being appointed has the faculty to confirm all or part of the its composition.

Any members who are in the employ of the Company are automatically dismissed from this office on termination of their employment relationship, irrespective of the reason for such termination.

The Board of Directors may - after consulting with the Board of Statutory Auditors - dismiss the members of the Supervisory Body at any time, by passing a resolution, but only on the grounds of just cause.

The following reasons constitute just causes for revocation and forfeiture of appointment:

- having attributed to the Supervisory Body operational responsibilities and functions incompatible with the requisites of autonomy of initiative and control, independence and continuity of action which are proper to the Supervisory Body;
- for any members in the employ of the Company, the launching of a disciplinary procedure for reasons that could lead to dismissal from the Company, or termination of the employment relationship irrespective of the reason for such termination;
- not having fulfilled the duties laid down by the law and the tasks assigned, as per the Model;
- failure to inform the Board of Directors of a conflict of interests rendering it impossible for the member to maintain his/her role within the Supervisory Body;
- having acted as a member of the Supervisory Board in a company that has been convicted under Leg. Dec. 231/01, from which it was established that there had been 'failure to provide,

or insufficient, supervision' by the Supervisory Board, which the member was part of;

- the violation of confidentiality obligations regarding news and information acquired in the performance of his/her duties as a member of the Supervisory Body;
- unjustified absence from three or four consecutive meetings of the Supervisory Body.

In the event of revocation of the office without just cause, the member may request to be immediately reinstated.

Members can withdraw from the appointment at any time, giving written notice of at least 30 days, to be communicated to the Board of Directors by registered mail with return receipt or by certified e-mail. The Board of Directors will appoint a new member during the first meeting of the Board of Directors and, in any case, within 60 days of the member's withdrawal.

The Supervisory Body is responsible for regulating its operation in an independent manner by drawing up specific Operating Regulations and, in particular, defining its operating methods for carrying out the functions assigned to it. The Regulations are subsequently transmitted to the Board of Directors for acceptance.

### **3.2. POWERS AND FUNCTIONS OF THE SUPERVISORY BODY**

The Supervisory Body is entrusted with the following tasks:

- to monitor the dissemination within the Company of the knowledge, understanding and observance of the Model and the Code of Ethics, as well the effective implementation of the information and training initiatives on the Model adopted by the Company;
- to monitor the validity and appropriateness of the Model, with particular reference to the modes of behaviour observed within the corporate environment;
- to monitor the implementation and observance of the Model and the Code of Ethics by the Recipients in the areas of activity potentially at risk of crime;
- to report to the Board of Directors the expediency of updating the Model when it requires adjustment following changes in the company or in legislation.

In performing the above-mentioned activities, the Supervisory Body will carry out the following tasks:

- periodically promote the updating of the "mapping of risks", classification of sensitive activities and their location within the Company's business areas, also in relation to legislative and corporate changes and development;
- draft a reporting procedure (or adapt the one in operation in the Company) for violations of the Code of Ethics and the Model, ensuring that it is duly distributed to company employees, collaborators, consultants and any other Recipients of the Code of Ethics and the Model;
- collect and file reports of critical situations and/or violations of the Code of Ethics and the Model, together with any other actions or omissions committed by company employees, collaborators, consultants and any other Recipients of the Code of Ethics and the Model that could expose the company to the risk of the commission of crimes;
- coordinate and cooperate with the Company Departments (also through specific meetings) in order to improve the monitoring of the corporate activities identified in the Model as being at risk of crime;
- plan periodical meetings with the Heads of the business areas involved and with external consultants for the purpose of gathering information useful for the possible updating or amendment of the Code of Ethics and the Model;
- ensure that specific "dedicated" channels (e.g. e-mail address and fax number) are set up and put into operation in order to facilitate the flow of reports and information to the Supervisory Body;
- carry out targeted checks on given operations or specific actions, put in place in the company's



business areas identified as being at potential risk of crime;

- verify and check the regular upkeep and effectiveness of all the documentation inherent to the activities/operations identified in the Model, being sure to have access to all the documents and information deemed useful for the purposes of monitoring;
- Promote the conducting of communication and training for the Company on the contents of Legislative Decree 231/2001, on the impact of the regulation on the company's business and the standards of conduct for compliance;
- verify the effective implementation of the information and training initiatives on the Model adopted by the Company;
- make use of the assistance and support of the Company employees for the performing of monitoring activities and internal investigations into alleged violations of the Code of Ethics and the Model; also make use of the structure that the Employer has put in place in terms of health and safety in the workplace, and also of any external consultants for problems that are particularly complex or which require specific competences (e.g. in the environmental sphere);
- make assessments on the truthfulness and legitimacy of the reports received - or designate another party to do so - and draft a report on the activities carried out;
- report without delay to the Company's Board of Directors, any violations of the Code of Ethics and the Model, deemed well-founded, by the Company Directors or by top management figures, and propose the adoption of appropriate sanctions;
- report without delay to the Board of Statutory Auditors any violations of the Model, deemed well-founded, by the entire Board of Directors or by one or more Directors, where well-founded;
- promote amendments/additions and/or analyse proposals for revision of the Code of Ethics and the Model likely to have an impact on corporate ethics and on the internal control system, submitting them for evaluation by the Board of Directors;
- periodically report the results of its activities to the Company's Board of Directors and the Board of Statutory Auditors;
- periodically meet the Company's control bodies.

In order to be able to perform the above-listed tasks, the Supervisory Board is vested with the power to:

- issue instructions and service orders designed to regulate its own activities and prepare and update the list of information to be distributed to the corporate Functions;
- access, without requiring prior authorisation, all corporate documents relevant to the performing of the functions assigned to it by Legislative Decree 231/2001;
- order that the Heads of the Company Departments and, in any case, all the Recipients supply in a timely manner all the information, data and/or news required of them for the purpose of identifying aspects connected with the various corporate activities relevant in terms of the Model, and of verifying the effective implementation of the Model by the Company;
- promote the activation of disciplinary measures as a result of reports of violations proven to be true, and obtain information on the outcomes of disciplinary procedures or sanctions applied by the Company for proven violations of the Code of Ethics and/or the Model and, in the event of dismissal of reports, demand to know why;
- use proficient external consultants when needed to carry out verification and control activities, or updating of the Model.

In order to conduct its activities in the best possible way, the Supervisory Body may delegate one or more specific tasks to its individual members, who will carry them on in the name and on behalf of the Body itself. The responsibility for these delegated tasks lies with the Supervisory Body as a whole.

The Company's Board of Directors allocates an annual budget to the Supervisory Body, the amount of which is suggested by the Supervisory Body itself and is, in any case, appropriate to the functions it has been designated to perform. The Supervisory Body resolves independently on the expenditure to be

sustained in compliance with the company's powers of signature and, if the expenditure exceeds the budget, it must be authorised directly by the Board of Directors.

### **3.3. REPORTING BY THE SUPERVISORY BODY**

As already mentioned above, with a view to guaranteeing the full autonomy and independence of the performance of its various functions, the Supervisory Body reports directly to the Company's Board of Directors.

In particular, the Supervisory Body updates the Corporate Bodies on the current state of implementation of the Model and the outcomes of its monitoring activities through direct reporting, meetings (also by video conference) organised as follows:

- by submitting a written report to the Board of Directors at least every six months, in which it describes the monitoring activities it has carried out, the critical situations that emerged, and any appropriate corrective actions taken or improvements made regarding the implementation of the Model. The Supervisory Body also informs the Board of Statutory Auditors of the contents of the above-mentioned report;
- by reporting annually to the Board of Statutory Auditors, in relation to any alleged violations committed by top management or by members of the Board of Directors, and accepting from the Board of Statutory Auditors any requests for information or clarification in relation to the aforementioned alleged violations.

In the case of extraordinary situations such as for example, proven cases of violations of the Model, legislative changes on the administrative responsibility of organisations, major organisational changes or urgent reports, the Supervisory Body shall immediately inform the Board of Directors.

The Supervisory Body may be summoned at any time either by the Board of Directors or by the Board of Statutory Auditors and the Supervisory Body, in turn, has the faculty to summon the aforementioned parties on questions regarding the operation and effective implementation of the Model, or in connection with specific situations. The Supervisory Body also reports periodically and at least once a year to the corporate control bodies and the Board of Statutory Auditors prior to the approval of the Financial Statements by the Board of Directors, recording such reporting in minutes.

The above-described reporting activity will be recorded in minutes and filed in the records of the Supervisory Body, in compliance with the principle of confidentiality of the data and information contained in them. A copy will always be sent to the relevant bodies of the Society (BoD, Board of Statutory Auditors and Legal Affairs Department).

In order to guarantee a correct and efficient flow of information, and perform its duties thoroughly and well, the Supervisory Body also has the faculty to request clarifications or information directly from the figures vested with the main operating responsibilities.

### **3.4. INFORMATION FLOWS TO THE SUPERVISORY BODY**

Among the various requirements that the Model must meet, Legislative Decree 231/2001 dictates the setting up of specific information flows to the Supervisory Body from the various Company Functions, designed to facilitate the conducting of the Body's monitoring and verification activities.

To this end, the following information must be transmitted to the Supervisory Body:

- on a periodical basis, the information, data, news and documents constituting departures from and/or exceptions to corporate procedures, previously identified by the Supervisory Body and formally requested by the latter from the individual Departments/Functions (so-called information flows), following the methods and time frames defined by the Body itself;
- within the scope of the Supervisory Body's verification activities, all information, data, news and documents deemed useful and/or necessary for the conducting of the aforementioned verifications, previously identified by the Body and formally requested from the individual Departments/Functions;
- on an occasional basis, any other information of any kind, pertinent to the implementation of the Model and/or the Code of Ethics in the areas of business at risk of crime, and to compliance with the provisions of the Decree, which might be useful in the performance of the duties of the

Supervisory Body (so-called reporting).

In addition to the above-mentioned information, the Supervisory Body must also be sent information concerning:

- measures and/or news from judicial police bodies, or any other authority, including administrative bodies, involving the Company or senior management, from which it can be deduced that investigations have been carried out, even with regard to unknown parties, for offences covered by Decree 231/2001, without prejudice to legally imposed obligations of confidentiality and secrecy;
- any requests for legal support forwarded by senior executives and/or by employees in the event of the initiating of legal proceedings for offences referred to in Legislative Decree 231/2001;
- any amendments to the system for attributing assignments and powers of attorney, as well as any amendments to the Articles of Association or the company organisation chart;
- the outcomes of any actions undertaken following a written report of the Supervisory Body attesting to proven violations of the Model, the imposition of disciplinary sanctions for violation of the Model and provisions for dismissal with respective reasons;
- reporting of serious injuries (manslaughter or grievous or very grievous bodily harm, in any case any injury with a prognosis of more than 40 days and in any case lasting more than 40 days) occurring to employees, collaborators of Bormioli, and more generally, to all those who have access to the Company's facilities;
- alleged violation of the Code of Ethics.

With the support of the Company the Supervisory Body defines the method for transmitting this information, and communicates it to the Departments assigned to send it.

### 3.5. WHISTLEBLOWING SYSTEM

The whistleblowing legislation, regulated by Legislative Decree no. 24/2023, implementing EU Directive 2019/1037, obliges companies that adopt an Organisation, Management and Control Model to implement a reporting procedure by setting up a channel that enables employees, collaborators, consultants, self-employed workers, and anyone else operating within the work environment, to report breaches of national or European regulatory provisions that are harmful to the public interest or the integrity of the companies themselves, or violations of the Organisation, Management and Control Model and the Code of Ethics.

The company After Glass S.p.A. has implemented the whistleblowing procedure, included in the Model, in compliance with the provisions of Legislative Decree no. 24/2023, which specifies:

- (i) who can do the reporting;
- (ii) the violations that can be disclosed through the reporting channel;
- (iii) the terms and conditions for collecting and processing reports;
- (iv) the conditions under which a reporting person can benefit from the status and protection measures provided for whistleblowers pursuant to Legislative Decree no. 24/2023;
- (v) the measures implemented to protect the reporting person and anyone else who, for various reasons, could be impacted by the procedure.

The report can be made through the following channels, as indicated in the whistleblowing procedure:

- by using the “My Whistleblowing” platform, supplied by Mygo S.r.l., available at the following link: <https://areariservata.mygovernance.it/#!/WB/AfterGlass>;
- by filling in the report form attached to the whistleblowing procedure (Annex 1), to be transmitted by e-mail. This method can only be used if the person being reported is one of the contact persons - members of the Supervisory Body - entrusted with the management of the reporting channel.

The Supervisory Body will assess the reports it receives and will have the capacity to carry out all the checks and investigations required to ascertain whether the report is well-founded, according to the terms of the whistleblowing procedure.

If the Supervisory Body ascertains that the report is well-founded, it will draft its final report on the basis of the rationale provided in the whistleblowing procedure:

- for violations committed by employees, immediately informs the Human Resources Department so that the consequent actions can be taken;
- for violations of the Model and/or the Code of Ethics, deemed well-founded by the Group Directors, immediately informs the Board of Directors and the Board of Statutory Auditors;
- for violations of the Model and/or the Code of Ethics, deemed well-founded by Group's top management, immediately informs the Board of Directors.

If the verifications conducted bring to light serious violations of the Model and/or of the Code of Ethics, the contact person appointed to manage the reporting channel shall proceed without delay to communicate their own evaluations and the outcome of the report to the CEO of the Company, and, at the first possible meeting, also to the Board of Directors and the Board of Statutory Auditors.

In compliance with the Code of Ethics, the Supervisory Body prefers not to receive anonymous reports. Any reports made anonymously are subject to special precautions and are only processed if the information contained in them is sufficiently detailed and concerns matters that are sufficiently serious in connection with the possible commission of a violation pursuant to Legislative Decree no. 24/2023. If this is not the case, the contact person appointed to manage the reporting channel may consider the report inadmissible.

If anyone in the exercise of their function should receive a report on a violation, they are bound to report this in a timely manner to the Supervisory Body, following the methods indicated in the whistleblowing procedure. In any case, it is the chief duty of the appointed manager of the reporting channel to adopt all measures necessary to guarantee the confidentiality of the whistleblower and the protection of the data of the person reported and of any third parties, without prejudice to legal obligations.

The identity of the whistleblower will no longer be protected if the report proves to be manifestly unfounded and deliberately submitted for the purpose of damaging the person reported or the company. Reprisals against the whistleblower for a report made in good faith, or against any other person involved in the process of verifying an incident of an illegal nature, constitutes a serious disciplinary offence. Even

when they are anonymous, the contents of the reports must always convey a loyal spirit of participation in the control and prevention of actions harmful to the general interest.

It is forbidden:

- to resort to offensive expressions;
- to submit reports purely for defamatory or slanderous purposes;
- to submit reports that refer exclusively to aspects of private life, with no direct or indirect connection with corporate activities. Such reports will be considered even more serious if they refer to sexual, religious, political or philosophical habits and orientations.

The whistleblower is bound to supply all the elements known to him/her, for ascertaining, and duly verifying, the information reported. In particular, the report must contain the following essential elements:

- Subject: a clear description of the information being reported is necessary, indicating the circumstances, time and place (if known) in which the actions were committed/omitted;
- Person reported: the whistleblower must provide this person's personal data or other elements (such as their corporate function/role) so as to facilitate the identification of the alleged perpetrator of the illegal conduct.

The whistleblower may also provide the following additional elements:

- their own personal data if they do not intend to submit the report anonymously;
- an indication of any other parties who could may have knowledge of the information reported;
- an indication of any documents that could confirm the accuracy of such information;
- any other information that could facilitate the collecting of evidence on what has been reported.

Reports containing generalised, confused and/or clearly defamatory contents will not be taken into consideration.

All the information, documentation, including the reports envisaged by the procedure, and those collected by the Supervisory Body – and sent to the same - in the performance of its institutional duties, must be safeguarded by storing both electronic and/or hard copy documents, in order to guarantee the total traceability of the actions undertaken while the report was being processed.

If the outcome of the procedure set in motion by the report does not prompt disciplinary proceedings, a report to the competent authorities, out-of-court action and/or legal proceedings against the alleged perpetrators of the violations, the file will be destroyed within 2 (two) months of the conclusion of the whistleblowing procedure.

If, on the other hand, the outcome of the whistleblowing procedure prompts the launching of disciplinary proceedings, a report to the competent authorities, out-of-court action and/or legal proceedings against the alleged perpetrators of the violations, the case will be filed for a period not exceeding the applicable statute of limitations or obligatory document retention period. At any event, the retention of the whistleblowing documentation cannot exceed a maximum period of five years from the date on which the closure of the report was notified.

At the end of the filing period, the electronic file is subject to destruction and deletion.

The procedure for reporting to the Supervisory Body is an integral part of the Organisation Model - Special Section.

A copy of the whistleblowing procedure is available in electronic format on the virtual notice board of the corporate intranet, in a special section on the corporate website at [www.bormiolilugi.com](http://www.bormiolilugi.com), and in hard copy in a dedicated space within the corporate offices, accessible to all those who, if only occasionally, find themselves working in the Group's work environment.

## SECTION FOUR

### 4. SANCTION SYSTEM

The development of a sanction system, applicable in the case of violation of the provisions of this Model, is an essential condition for guaranteeing the effective implementation of the Model itself, as well as being an indispensable prerequisite for the Company to be able to benefit from exemption from administrative responsibility.

The application of disciplinary sanctions will not be affected by the launching and outcome of criminal proceedings in cases in which the violation constitutes a category of offence covered by Legislative Decree 231/2001.

The sanctions applicable are diversified on the basis of the relationship between the perpetrator of the violation and the Company, and on the basis of the significance and seriousness of the violation committed and the role and responsibilities of the perpetrator. More specifically, the sanctions applicable are diversified taking into consideration the degree of imprudence, incompetence, negligence, blame or wilfulness of the behaviour in relation to the action/omission, and also taking into account any recurrences, as well as the work activities carried out by the perpetrator and the functional position of the same, together with any other circumstantial details that may have characterised the offence.

In general, violations may be traced to the following types of behaviour:

- a) behaviour constituting a culpable failure to implement the provisions of the Model and/or the Code of Ethics, including corporate directives, procedures or instructions;
- b) behaviour characterised by an intentional failure to follow the provisions of the Model and/or the Code of Ethics, such as to jeopardise the relationship of trust between the perpetrator and the Company inasmuch as the transgression was carried out with the sole intention of committing an offence.

and classified as follows:

- violation, also through failure, and possibly together with other parties, to comply with the provisions of the Model or the procedures laid down for the implementation of the same and of the Code of Ethics;
- drafting, possibly together with other parties, of altered or untruthful documentation;
- facilitation, by omissive conduct, of violations of the Model and the Code of Ethics and drafting by others of altered or untruthful documentation;
- failure to draft the documentation provided for in the Model or by the procedures laid down for the implementation of the same.

In any event, the sanctions procedure is the responsibility of the function involved and/or competent corporate bodies.

#### 4.1. SANCTIONS FOR EMPLOYEES

In relation to its employees, the Company is bound to observe the limits referred to in art. 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the applicable National Collective Labour Contract<sup>1</sup>, both with regard to the sanctions applicable and to the way in which the disciplinary powers are exercised.

Failure - by employees - to comply with the provisions of the Model and/or Code of Ethics, and all the documentation forming part of the same, constitutes non-fulfilment of the obligations deriving from the employment relationship as per art. 2104 of the Italian Civil Code and misconduct.

More specifically, the adoption by a Company employee, of behaviour classifiable, on the basis of the previous paragraph, as misconduct, also constitutes a violation of the worker's obligation to carry out

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<sup>1</sup> The following CCNLs (National Collective Labour Contracts) are taken into consideration: "*Industrial companies manufacturing and processing glass articles*", "*Trade and Services Companies (distribution and services)*".

the duties assigned to him/her with the utmost diligence, following the Company's instructions, as provided for by the applicable CCNL.

On the reporting of a violation of the Model, a disciplinary action will be taken to investigate the same. In particular, during the investigation phase, the allegations will first be notified to the employee, who will be guaranteed an appropriate period of time in which to present his/her defence. Once the commission of the violation has been confirmed, a disciplinary sanction, commensurate to the seriousness of the violation committed, will be imposed upon the perpetrator.

Employees may be subjected to the sanctions provided for in their respective applicable CCNLs, non-limiting examples of which are provided below:

- i) verbal warning;
- ii) written warning;
- iii) a fine not exceeding the hours of remuneration provided for;
- iv) suspension from work and of remuneration;
- iv) disciplinary dismissal.

With a view to highlighting the correlation between the violations and the disciplinary measures, it is specified that:

- i) disciplinary measures of a conservative nature are imposed on any employee who:
  - violates the provisions contained in the Model and in all of the documentation of which it is formed, or adopts, when carrying out activities in areas at risk, a mode of conduct that is not in compliance with the provisions contained in the Model itself, such behaviour being construed as a failure to carry out the orders given by the Company;
- ii) disciplinary measures of a decisive nature are imposed on any employee who:
  - adopts, when carrying out activities in areas at risk, a mode of conduct that is not in compliance with the provisions contained in the Model and in all of the documentation of which it is formed, such behaviour being construed as a lack of discipline and diligence in carrying out his/her contractual obligations sufficiently serious to damage the Company's trust in the said employee;
  - adopts, in the carrying out of activities connected with the areas at risk, a mode of conduct that is clearly in contrast with the provisions contained in the Model and in all of the documentation of which it is formed, such as to bring about the concrete application by the Company of the measures provided for in Legislative Decree 231/2001, such conduct constituting an act that causes serious moral and material damage to the Company that does not allow the relationship to continue, even temporarily.

The Company may not impose any disciplinary measures on the employee without complying with the procedures laid down in the CCNL applicable for the individual types of offence.

The principles of correlation and commensurateness between the violation committed and the sanction imposed are guaranteed by compliance with the following criteria:

- seriousness of the violation committed;
- job profile, role, responsibilities and autonomy of the employee;
- foreseeability of the event;
- wilfulness of the conduct or degree of negligence, imprudence or incompetence;
- overall conduct of the perpetrator of the violation, with regard to the existence or otherwise of previous disciplinary measures under the terms provided for by the applicable CCNL;
- any other particular circumstances characterising the violation.

It is understood that all the provisions and guarantees provided for by the CCNL on the subject of disciplinary procedures will be followed. Particular attention will be given to:

- the obligation - in relation to the application of disciplinary measures more serious than a verbal warning - to notify the allegations to the employee in advance, indicating the facts constituting

the violation and the time interval from the receipt of the notification within which the employee may present his/her justifications, and to arrange a hearing in which he/she may defend him/herself;

- the obligation not to impose the disciplinary measure before the minimum term provided for by art. 7 of the Workers' Statute and respective applicable CCNLs, since the notification of the allegations to the employee, has elapsed;
- the obligation to communicate the adoption of the disciplinary measure in writing within and not later than the maximum term provided for in the respective CCNLs, after the elapsing of the term allowed for the employee to present his/her justifications. If this obligation is not observed, the employee's justifications will be considered as accepted.

The existence of a sanction system connected with the failure to observe the provisions contained in the Model, and in the documentation of which it is formed, must be brought to the attention of employees through the channels that the Company deems most appropriate.

The Company is also entitled to request compensation for any damage deriving from the violation of the Model by an employee. Any compensation for damages requested will be commensurate with:

- the level of responsibility and autonomy of the employee, perpetrator of the misconduct;
- the existence of any previous disciplinary measures against the same employee;
- the degree of wilfulness of his/her behaviour;
- The seriousness of the effects of this behaviour, in terms of the level of risk that the company reasonably deems to have been exposed to - pursuant to and for the effects of the Decree - as a result of the said behaviour.

#### **4.2. SANCTIONS FOR EMPLOYEES CLASSIFIED AS SENIOR EXECUTIVES**

Failure - on the part of senior executives - to comply with the provisions of the Model, and with all of the documentation of which it is formed, including the violation of the obligation to provide information to the Supervisory Body, leads to the application of the sanctions referred to in the CCNL for the other categories of employees, in compliance with arts. 2106, 2118 and 2119 of the Italian Civil Code, and art. 7 of Law 300/1970.

As a general rule, senior executives may be subject to the following sanctions:

- i) fine;
- ii) suspension from work;
- iii) early termination of the employment relationship.

Confirmation of the commission of any violations, poor monitoring and failure to provide information to the Supervisory Body in a timely manner may lead to an employee in a senior executive position being suspended from work as a precautionary measure, without prejudice to the latter's right to remuneration, or yet again as a temporary, precautionary measure and for a period not longer than three months, to the assignment of different appointments in compliance with art. 2103 of the Italian Civil Code. In cases of serious violations, the Company may proceed to the early termination of the employment contract without notice pursuant to and for the effects of art. 2119 of the Italian Civil Code.

#### **4.3. SANCTIONS FOR COLLABORATORS SUBJECTED TO MANAGEMENT OR SUPERVISION**

Failure – on the part of collaborators subject to management or supervision by the Company's top management figures – to comply with the provisions of the Model, including the violation of the obligation to provide information to the Supervisory Body, leads – in compliance with the terms laid down in the specific contractual relationship – to the termination of the contract, without prejudice to the Company's right to demand compensation for the damage suffered as a result of the said conduct, including any damage caused by the application of the sanctions provided for in Legislative Decree 231/2001.



#### **4.4. MEASURES TAKEN AGAINST DIRECTORS**

In the event of a confirmed violation of the provisions of the Model, also including those in the documentation of which it is formed - on the part of one or more directors - the Supervisory Body informs the entire Board of Directors and Board of Statutory Auditors in a timely manner, to enable them to take the most expedient and appropriate measures in relation to the seriousness of the violation identified, in compliance with the powers provided for by the legislation in force and the Company's Articles of Association.

In the event of a confirmed violation of the provisions of the Model by the entire Board of Directors, also including those in the documentation of which it is formed, the Supervisory Body immediately informs the Board of Statutory Auditors, which will proceed to take the appropriate steps.

In particular, in the event of a confirmed violation - on the part of one or more directors - of the provisions of the Model, also including those in the documentation of which it is formed, the Board of Directors may proceed directly, on the basis of the extent and seriousness of the violation committed, to impose the sanction of formal written warning, or the partial revocation of any previously delegated powers and powers of attorney conferred on the director, if the case is serious enough to damage the Company's trust in the said director.

In the event of violations of the provisions of the Model, including those of the documentation that forms part of it, by one or more directors, unequivocally aimed at facilitating or instigating the commission of a relevant offence under Leg. 231/2001 or to commit it, the sanctioning measures (such as temporary suspension from office and, in the most serious cases, revocation of the same) must be adopted by the Shareholders' Meeting, upon proposal of the Board of Directors or the Board of Auditors.

#### **4.5. MEASURES AGAINST TOP MANAGEMENT**

In any case, also violation of top management's specific obligation to supervise subordinates will lead to the adoption, by the Company, of the sanctions deemed most appropriate, firstly in relation to the nature and seriousness of the violation committed and secondly to the classification of the top management figure responsible for committing the violation.

## SECTION FIVE

### 5. DISSEMINATION OF THE MODEL

Well aware of the importance of the aspects of information and training from a prevention standpoint, After Glass S.p.A. has drawn up a communication and training programme designed to guarantee dissemination to the Recipients of the main contents of the Decree and the obligations deriving from it, and of the provisions of the Model.

Information and training activities for personnel are organised at various different levels depending on the extent to which the said personnel are involved in the activities at risk of crime. In any case, the training activity aimed at disseminating knowledge of Leg. Dec. 231/2001 and the provisions of the Model vary in their contents and in the method of dissemination depending on the classification of the Recipients, the risk level in the area in which they operate and whether they are vested with corporate representation and management functions.

Training activities involve all of the personnel on the staff, as well as any resources joining the company organisation in the future. To this end, the respective training activities must be planned and concretely implemented both when a new employee is hired, and in the event of a change of job profile, or subsequent to the updating of the Model and/or amendments to the same.

With regard to the dissemination of the Model within the company framework, After Glass S.p.A. undertakes to:

- send a communication to all personnel to inform them that this Model has been adopted;
- publish the Model on the company intranet and/or on any other communication tools deemed appropriate;
- organise training activities aimed at disseminating knowledge of the Leg. Dec. 231/2001 and the provisions of the Model, and plan staff training sessions whenever the Model is updated and/or amended, using the methods deemed most appropriate.

The documentation for the information and training activities will be filed by the Human Resources Department and will be available for consultation by the Supervisory Body, and any other party entitled to examine it.

Moreover, any external parties having contractual relations with the Company are required to observe and comply with the Company's Code of Ethics, to avoid behaviour that could implicate the responsibility of the Company for crimes committed by employees or corporate figures, as well as to inform the Company should they be asked, directly or indirectly, by an employee or representative of the Company to behave in a way that violates the Code of Ethics.

## SECTION SIX

### 6. ADOPTION AND UPDATING OF THE MODEL

The adoption and effective implementation of the Model are - by express legislative provision - the responsibility of the Board of Directors. The Board of Directors is therefore responsible for adopting any updates of the Model, and exerts this power by passing a resolution, following the procedure required for its adoption.

Updating activities, which might refer to an addition or to an amendment, serve to guarantee the Model's appropriateness and suitability, which are evaluated in relation to its function of preventing the commission of the offences covered by Leg. Dec. 231/2001.

It is, on the other hand, the responsibility of the Supervisory Body to verify, in concrete terms, the need or expediency of updating the Model, and to encourage the Board of Directors to deal with this need. Within the scope of the powers conferred upon it in conformity with art. 6, paragraph 1 lett.b) and art. 7, paragraph 4 lett. a) of the Decree, the Supervisory Body is responsible for submitting to the Board of Directors proposals for the updating and adapting of this Model.

In any case, additions and amendments must be made to the Model by the Board of Directors in a timely manner, also at the proposal of the Supervisory Body and after consulting with the same, when the following situations arise:

- variations and circumventions of the provisions laid down in the Model, which have demonstrated its ineffectiveness or inconsistency for the purposes of preventing crime;
- major changes to the internal organisation of the Company and/or the way in which it carries out its business activities;
- changes in the laws.

The Heads of the Departments involved draft and make the amendments to the operating procedures within their sphere of competence, when such amendments appear necessary for the effective implementation of the Model, or when the procedures prove to be ineffective for the purposes of the correct implementation of the provisions of the Model. The competent company functions are also responsible for making any amendments or additions to the procedures necessary for implementing any revisions of this Model.

Any amendments, updates and additions to the Model must always be communicated to the Supervisory Body.

# - SPECIAL PART -

## 7. METHODOLOGICAL PATH FOR DEFINING THE MODEL

Legislative Decree 231/2001 expressly dictates, in art. 6, paragraph 2, lett. a), that the Company's Organisation, Management and Control Model should identify any corporate activities within the context of which the crimes covered by the Decree could potentially be committed. As a result, the Company proceeded, with the support of an external consultant, to carry out an in-depth analysis of its own corporate activities.

Within the context of this activity, the Company first analysed its own organisational structure, represented in the organisation chart which identifies the Company's Departments and Functions, highlighting their roles and hierarchical lines.

Subsequently, After Glass S.p.A. proceeded to an analysis of its own corporate activities on the basis of the information gathered by company reference persons (Heads of Business Units and Function Managers) who, in virtue of the role they cover, have wide, in-depth knowledge of the operating activities in the corporate sector within their sphere of competence. In particular, the identification of the areas/activities at risk within the scope of the company's processes is based on a preliminary analysis:

- of the Organisation Chart which highlights the hierarchical and functional reporting lines;
- of the resolutions and reports of the Administrative and Control bodies in relation to the current corporate governance model;
- of the corporate regulatory framework (i.e. procedures and operating practices);
- of the system for attributing powers and assignments;
- of the system of controls;
- of the indications contained in the Confindustria Guidelines updated in June 2021.

The results of the activity described above were collected in a descriptive sheet ('**Matrix of Offence Risk Activities**'), which illustrates in detail the risk profiles of the offences referred to in Legislative Decree. 231/2001, within the scope of After Glass S.p.A.'s own activities. The so-called Matrix of Activities at Risk of Crime is kept at the Company headquarters by the Human Resources Department which is responsible for filing it and making it available for consultation by the Directors, Statutory Auditors, Supervisory Body, and any other party entitled to examine it.

In particular, the Matrix of Offence Risk Activities shows, by individual category of predicate offence (structured by article of Leg. Dec. 231/2001) the company areas ('**sensitive activities**') that can potentially be associated with the offences considered to be potentially committed, the examples of possible ways and means of committing such offences, as well as the processes in the performance of which, again in principle, the conditions, instruments and/or means for committing the offences identified as applicable could be created ('**Instrumental processes**').

### 7.1. MAPPING OF CRIME -RISK ACTIVITIES

Specifically, the risk of the potential commission of the offences provided for in the Legislative Decree 231/2001 has been detected in the corporate activities described in detail in the Matrix of Offence Risk Activities, a technical annex to this Model, and reported in the special sections below.

Particularly, in consideration of the risk analysis carried out, it was found that the following crimes could potentially be committed in the corporate context of After Glass S.p.A.:

- **Art. 24:** *Embezzlement against the Italian State (art. 316-bis Criminal Code); Misappropriation of public funds to the detriment of the State (art. 316-ter Criminal Code); Fraud in public procurement (art. 356); Defrauding the State or other public body or the European Communities (art. 640 Criminal Code), Aggravated fraud to obtain public funds (art. 640-bis Criminal Code);*

- **Art. 24-bis:** *Fraudulent acts concerning an electronic document with evidential effectiveness (art. 491-bis Criminal Code); Unlawful access to a computer system or remote computing system (art. 615-ter Criminal Code); Unlawful possession or dissemination of access codes to computer or remote computing systems (art. 615-quater Criminal Code); Distribution of equipment, devices or programmes aiming to damage or interrupt the operation of a computer or remote computing system (art. 615-quinquies Criminal Code); Interception, hindering or interruption of computer or remote computing communications (art. 617-quater); Damage to information, data and computer programmes (art. 635-bis Criminal Code); Damage to computer or remote computing systems (art. 635-quater);*
- **Art. 24-ter:** *Induction to not make declarations or to make false statements to the Judicial Authorities (art. 377-bis, Criminal Code); Association to commit a crime (art. 416 Criminal Code); Provisions against illegal immigration;*
- **Art. 25:** *Corruption for the exercise of a function (Article 318 Criminal Code); Corruption by action contrary to official duties (Article 319, Criminal Code); Instigation to corruption (Article 322, Criminal Code); Judicial corruption (Article 319-ter Criminal Code); Undue induction to give or promise benefits (319-quater Criminal Code); Corruption of a person in charge of a public service (Article 320 Criminal Code); Sanctions for the corrupter (Article 321, Criminal Code); Instigation to corruption (Article 322, Criminal Code); Misappropriation, extortion, undue induction to give or promise benefits, corruption and instigation to corruption of members of European Community bodies or officials of the European Community and foreign countries (Article 322-bis Criminal Code); Influence peddling (Article 346 bis);*
- **Art. 25-bis:** *Counterfeiting, alteration or use of distinguishing marks or signs, or patents, models or drawings (art. 473 Criminal Code);*
- **Art. 25-bis.1:** *Trade fraud (art. 515 Criminal Code); Sale of industrial products with false markings (art. 517 Criminal Code); Manufacture and trade of goods produced through the illicit use of industrial property rights (art. 517-ter Criminal Code);*
- **Art. 25-ter.** *False company communications (art. 2621 Civil Code); Minor offences (art. 2621-bis Civil Code); Transactions to the detriment of creditors (art. 2629 Civil Code); Obstruction of controls (art. 2625 Civil Code); Undue repayment of contributions (art. 2626 Civil Code); Illegal distribution of profits and reserves (art. 2627 Civil Code); Illegal transactions on shares, company shares or shares of parent companies (art. 2628 Civil Code); Fictitious creation of capital (art. 2632 Civil Code); Corruption among private parties (art. 2635 Civil Code); Instigation to corruption among private parties (art. 2635-bis Civil Code); Unlawful influence over shareholders' meetings (art. 2636 Civil Code); Illegal speculation (art. 2637 Civil Code); Obstruction of the duties of public supervisory authorities (art. 2638 Civil Code);*
- **Art. 25-quinquies:** *Illicit brokering and exploitation of labour (art. 603-bis Criminal Code);*
- **Art. 25-septies:** *Manslaughter (art. 589 Criminal Code); Serious or very serious culpable personal injury (art. 590 Criminal Code);*
- **Art. 25-octies:** *Possession of stolen goods (art. 648 Criminal Code); Money laundering (art. 648-bis Criminal Code); Use of stolen money, goods or assets (art. 648-ter Criminal Code); Self-laundering (art. 648-ter.1 Criminal Code);*
- **Art. 25-octies 1:** *Improper use and falsification of means of payment other than cash (art. 493-ter Criminal Code);*
- **Art. 25-novies:** *Disclosure of intellectual property on an electronic network (art. 171 Law 633/41 "Protection of copyright and other related rights"); Crimes related to software and databases (art. 171-bis Law 633/41);*
- **Art. 25-decies:** *Induction to not make declarations or to make false statements to the Judicial Authorities (art. 377-bis Criminal Code);*

- **Art. 25-undecies:** *Environmental pollution (452-bis Criminal Code), Criminal negligence against the environment (452-quinquies, Criminal Code), Criminal sanctions for the disposal of industrial waste waters (Article 137 Leg.Dec. 152/2006), Crimes relating to the unauthorised management of waste (also in conspiracy with third-party companies to which the service is entrusted) (Article 256 of Legislative Decree No. 152/2006), Crimes relating to site remediation (Article 257 Leg. Dec. 151/2006), Breach of reporting requirements, record-keeping and forms required for waste management (Article 258 of Leg. Dec. 152/2006), Activities organised for the illegal trafficking of waste (Article 260 Leg. Dec. 152/2006), Illegal trafficking of waste (Article 259 Leg. Dec. 151/2006), Computerised waste-traceability control system (Article 260 bis Leg. Dec. 152/2006), Crimes relating to air protection and the reduction of emissions into the atmosphere (Article 279 Leg. Dec. 152/2006), Crimes relating to site remediation (Article 3 Law 549/1993);*
- **Art. 25-duodecies:** *Employing of illegally staying third-country nationals, compounded by:*
  - *number of illegal workers greater than three;*
  - *use of minors under working age;*
  - *subjection to exploitative working conditions, such as exposure to very dangerous situations, taking into account the characteristics of the work to be carried out and the working conditions;*
- **Art. 25-quinquiesdecies:** *Fraudulent declaration using invoices or other documents for non-existent transactions resulting in a fictitious liability equal to or exceeding €100,000 (Article 2(1) of Legislative Decree 74/2000); Fraudulent declaration using invoices or other documents for non-existent transactions resulting in a fictitious liability of less than €100,000 (Article 2(2-bis) of Legislative Decree 74/2000), Fraudulent declaration using other devices (Article 3 of Legislative Decree 74/2000), False declaration (Article 4 of Leg. Dec. 74/2000), Non-declaration (Article 5 of Leg. Dec. 74/2000), Issuance of invoices or other documents for non-existent transactions for amounts equal to or greater than €100,000 (Article 8(1) of Legislative Decree 74/2000), Issuance of invoices or other documents for non-existent transactions for amounts less than €100,000 (Article 8(2) of Legislative Decree 74/2000), Concealment or destruction of accounting documents (Article 10 of Legislative Decree 74/2000), Undue compensation (Article 10-quater of Legislative Decree 74/2000), Fraudulent evasion of taxes (Article 11 of Leg. Dec. 74/2000);*

Due to the business activities of After Glass S.p.A., no risk profiles have been identified in relation to the commission of the offences referred to in Article 25-quater (*Crimes for the purpose of terrorism or subversion of the democratic order*), Article 25 quater.1 (*Practices of female genital mutilation*), Article 25 sexies (*Market abuse*), Article 25 quaterdecies (*Crimes of racism and xenophobia*), Article 25 quaterdecies (*Fraud in sporting competitions, abusive gaming or betting and gambling by means of prohibited devices*), Article 25 septiesdecies (*Crimes against the cultural heritage*), Article 25 duodecies (*Laundering of cultural assets and devastation and looting of cultural and landscape heritage*), Article 25 sexiesdecies (*Smuggling*) and the other offences not expressly mentioned above and included in Articles 24, 24 bis, 24 ter, 25, 25 bis, 25 ter, 25 quinquies and 25 novies and transnational offences. It is therefore considered that the principles of the Bormioli Group's Code of Ethics are effective in excluding the risk of the commission of the aforementioned crimes.

## 7.2. INSTRUMENTAL PROCESSES AND CONTROL PRINCIPLES TO SAFEGUARD AGAINST RISK

For each of the activities at risk of crime detected, the so-called instrumental processes were also identified, that is to say those corporate processes within the scope of which, as a general rule, the conditions and/or means for committing the types of crime relevant to the Decree could be committed, specifically:

Below are the instrumental processes and any services provided by Bormioli Luigi S.p.A. (For more details, see Chapter "7.4. PROVISION OF SERVICES TO COMPANIES OF THE GROUP"):

Instrumental processes	Any Services
Strategic Procurement and Operational Procurement	Process managed in service by Bormioli Luigi S.p.A.
Management of production, sorting and quality assurance	Process managed by After Glass S.p.A.
Commercial Management	Process managed by Bormioli Luigi S.p.A.
Management of labels; Management of industrial and intellectual property, including marketing and packaging activities, and Commercial management	Process managed by Bormioli Luigi S.p.A.
Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies;	Process managed in service by Bormioli Luigi S.p.A.
Management of giveaways, sponsorships, donations and charitable contributions	Process possibly managed by Bormioli Luigi S.p.A.
Selection, hiring and management of personnel (including expense accounts management)	Process managed in service by Bormioli Luigi S.p.A.
Relations with Public Bodies and I.A.A. (Independent Administrative Authorities) and management of their requirements;	Process <i>partially</i> managed in-service by: Bormioli Luigi S.p.A.
Management of public funding	Process managed in service by Bormioli Luigi S.p.A.

Instrumental processes	Any Services
Management of disputes	Process managed in service by Bormioli Luigi S.p.A.
Obligations regarding Health & Safety, pursuant to Leg. Dec. 81/2008	Process <i>partially</i> managed in-service by: Bormioli Luigi S.p.A.
Management of the environmental impacts generated by activities and processes	Process <i>partially</i> managed in-service by: Bormioli Luigi S.p.A.
Management of technological and information infrastructure	Process managed in service by Bormioli Luigi S.p.A.

On completion of the identification of the Crime Risk Activities and the respective instrumental processes, the Company, sensitive to the need to ensure conditions of correctness and transparency in the running of the company's business and activities and, in particular, to prevent the emergence of the unlawful conduct defined by the Decree, has decided to supplement its internal control system with the introduction of specific principles of behaviour, operating controls and monitoring activities of the areas identified to be potentially at risk, and to create a specific protocol on the management and definition of information flows for the Supervisory Body.

These principles of behaviour, operating controls and monitoring activities, contain, essentially, the procedures deemed most suitable for regulating the identified risk profiles, drawing up a set of rules resulting from a detailed analysis of each single corporate activity and its respective control system.

These principles of behaviour and operating controls are submitted to those responsible for the management of the activities identified as being at risk in order to be examined, evaluated and updated, ultimately approved and duly distributed.

Each principle of behaviour and operating control constitutes a corporate rule of conduct and forms an essential part of this Model.

### 7.3. INTERNAL CONTROL SYSTEM

When drafting the Model, the Company took into account the control system already existing in the company, with a view to verifying whether it was suitable for preventing the specific risks covered by the Decree in the areas identified as being at risk.

The control system covers every sector of the activities carried out by the Company by distinguishing operating tasks from control tasks, thereby reasonably reducing the possibility of conflicts of interest.

In particular, in addition to the rules of conduct provided for in this Model, After Glass S.p.A.'s internal control system is also based on the following elements:

- The Code of Ethics;



- the hierarchical-functional structure (company organisation chart);
- system for attributing assignments and powers of attorney;
- the system of company procedures, for each Company, also consisting of Internal Regulations and Operating Instructions;
- computer systems oriented towards the segregation of functions and the protection of the information contained in them, with reference both to the management and accounting systems and to those used to support the operating activities connected with business;
- the Quality Management System, organised according to the ISO 9001 standard.

After Glass S.p.A.'s current internal control system, i.e. the process implemented by the Company to manage and monitor the main risks and ensure that the Company would be run in a correct and healthy manner, can guarantee the achievement of the following objectives:

- separation of tasks by distributing responsibilities fairly and providing appropriate authorisation levels, in order to avoid overlapping of duties or the allocation of operational tasks that concentrate critical activities on a single party ("segregation of duties");
- clear allocation of responsibilities, with express indication of the levels of hierarchical order and the job description of each of the Company's employees. Additionally, management, coordination and control responsibilities within the company are formalised;
- assignment of the internal powers of authorisation and/or signature on the basis of formalised rules, in line with organisational and management responsibilities and with a clear indication of expenditure limits;
- formalisation of intra-group activities through written contracts in which tasks and responsibilities are defined, and specific clauses indicating clear responsibilities in connection with non-compliance with the Model and the Code of Ethics are laid down;
- traceability of deeds, operations and transactions through appropriate document-based or computerised supports;
- decision-making processes linked to predefined objective criteria;
- filing and storage, by the Head of the function concerned or the person delegated by the same, of the documents regarding the activity, in such a way as to forbid access to third parties, unless expressly authorised. The documents officially approved by the corporate bodies and by those authorised to represent the Company in dealings with third parties cannot be amended, except in the cases specifically indicated in the procedures, and the traceability of any such amendments must always be guaranteed;
- traceability of control and supervision activities applied to corporate transactions;
- reliable computerised systems and efficient reporting procedures at various management levels, to which control functions are attributed.

The responsibility for the smooth running of the internal control system lies with each Department/Function for the processes within its own sphere of competence.

The type of corporate control structure existing in After Glass S.p.A. provides for:

- line controls, in order to guarantee the correct performance of operations and activities. These are carried out within the Departments (e.g. controls of a hierarchical type) and are incorporated in the procedures, or carried out as part of the back-office activities;
- conformity controls, subsequent audits carried out by the control bodies, among which the Supervisory Body, with a view to identifying, evaluating, controlling and managing risks arising from failure to follow the laws, regulations, Code of Ethics, Model, procedures and other internal policies.

#### **7.4. PROVISION OF SERVICES TO COMPANIES OF THE GROUP**

The services provided by Bormioli Luigi S.p.A. to subsidiaries and/or affiliated companies, operating in Italy and/or abroad, that could involve the activities and transactions at risk described in this Special

Section, must be regulated by a written contract containing specific clauses referring to the Decree. The list of services covered by contract is transmitted to the Company's Supervisory Body.

In particular, the provision of services, as referred to in the point above, includes the obligation on the part of the beneficiary of the service rendered to attest to the truthfulness and completeness of the documentation or the information transmitted in connection with the performance of the services requested.

When, on behalf of subsidiaries, After Glass S.p.A. provides services that include activities or operations at risk that are not contemplated by its own Model, it equips itself with appropriate rules and procedures to prevent the commission of crimes and administrative offences.

If the Company of the Group which is the beneficiary of the service rendered, justifiably asks the Company to follow new or different procedures from those provided for in this Model, After Glass S.p.A. will only comply with the procedures requested if its own Supervisory Body considers them effective for preventing the commission of crimes and administrative offences.

## SPECIAL SECTIONS

Below the Special Sections of the Model are listed one by one. They define the general principles that must guide the Company when defining the regulations for the organisation, management and control of the activities and when drafting the corporate procedures that implement the protocols designed to prevent the commission of the crimes covered by the Decree.

In particular, there are fifteen sections, arranged as follows:

- Section A (crimes against the Public Administration, including the offence of undue induction to give or promise benefits);
- Section B (corporate crimes including corruption among private parties);
- Section C (crimes of possession of stolen goods, money laundering and use of money, goods or assets of illegal origin, self-laundering and crimes concerning payment instruments other than cash);
- Section D (crimes of manslaughter and culpable serious or very serious injuries, committed in breach of the regulations on health and safety in the workplace);
- Section E (crimes against the individual);
- Section F (breach of copyright crimes);
- Section G (counterfeiting of money, legal tender and official stamps);
- Section H (computer crimes);
- Section I (crimes against industry and trade);
- Section L (induction to not make declarations or to make false statements to the Judicial Authorities);
- Section M (environmental crimes);
- Section N (crime of employing illegally staying third-country nationals);
- Section O (taxation crimes);
- Section Q (organised crimes and transnational crimes).

Each section, organised in macro families per type of crime, considered relevant in terms of Company responsibility, identifies in relation to the same the so-called “sensitive” activities (those identified during the *risk assessment*) as being the ones during which the commission of a crime is theoretically possible; it also dictates the principles of behaviour, general regulations and control measures in place for the organisation, performance and management of the various operations carried out within the sphere of the sensitive activities, defining specific prevention procedures.

**SECTION A– CRIMES AGAINST THE PUBLIC ADMINISTRATION, INCLUDING THE OFFENCE OF UNDUE INDUCTION TO GIVE OR PROMISE BENEFITS (ARTS. 24 -25)**

***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive within the sphere of crimes against the Public Administration, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

Purchasing of raw materials, machinery, packaging, and consultancy services:

- Selection, negotiation, stipulation and performance of sales contracts, including work contracts, involving private parties, with particular reference to the receipt of goods and activities for the purpose of attesting to the successful provision of services and authorisation for payment, especially in relation to purchases of an intangible nature, among which: consultancy services related to management, administrative-legal matters and project work; publicity; sponsorships; entertainment expenses; leasing expenses; software development activities and ICT services.

Management of production, secondary processes and quality:

- Management of relations with public officials [ASL, NAS (Italian anti-adulteration unit)] during controls on the quality of products in compliance with the requirements of current standards, and during laboratory controls.

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- Management of cash and financial flows.
- Management of relations with officials of the Guardia di Finanza (Italian law enforcement agency), the Internal Revenue Agency and the other Bodies responsible for fiscal, taxation and corporate matters, also during audits, inspections and investigations (e.g. the periodic transmission of Tax Records, annual communications and any reports to the Internal Revenue Agency).
- Management of relations with Officials of the Bodies responsible for the fulfilment of corporate requirements with respect to the Court, the Chamber of Commerce and the Registry Office.

Selection, hiring and management of personnel (including expense accounts management):

- Selection and hiring of employees.
- Management of relations with Public Officials regarding the fulfilment of the obligation to employ disabled workers:
  - stipulate an Ordinary or Work Integration Agreement in order to fulfil the obligation to employ disabled people in a gradual manner, following a programme;
  - submission of the prospectus describing the company's employment situation to the competent offices set up at the Job Centres in each province.
- Management of relations with the competent Officials [INPS, (Italian Social Security Institution), INAIL (National Institute for Insurance against Accidents at Work), ASL, Provincial Labour Directorate etc.] regarding compliance with the obligations laid down by the reference standards:
  - drawing up of reports on the creation, modification and termination of the employment relationship;
  - lists of active, incoming and outgoing personnel at INAIL (National Institute for Insurance against Accidents at Work);
  - checks and inspections to verify compliance with the requirements and conditions laid down in the legislation in force;

- preparation and making of payments to the State or other public bodies.
- Management of relations with Public Officials during inspections to verify compliance with the requirements and conditions laid down in the legislation in force for incentivised employment opportunities (e.g.: training plan, duration, compliance with age limits, etc.).

Relations with Public Bodies and I.A.A. (Independent Administrative Authorities) and management of their requirements:

- Management of the documentation required by public officials (e.g. ARPA [Regional Environmental Protection Agency], Control Bodies) during auditing activities for the purpose of maintaining/complying with/renewing the factory's AIA (Integrated Environmental Authorisation) certification.
- Management of "high profile" relations with Institutional Parties and/or other Parties belonging to Public Bodies (National Institutions, Regions, Provinces, Municipalities, etc.) in order to create preferential channels of communication for the purpose of identifying new business opportunities.
- Management of the relations and information for the I.A.A. [Independent Administrative Authorities] (e.g. the Data Protection Authority), also during audits, inspections and investigations.
- Negotiation, stipulation and management of contracts with public organisations belonging to the European Union or outside of it, obtained through private negotiations or participation in public tenders for the supplying of own products. In particular, the management of relations with Public Bodies during the following phases:
  - preparation of tender documentation;
  - negotiation of tender specifications or requirements for participation;
  - drafting and stipulation of the contract.
- Participation in Service Conferences with representatives of Public Bodies for the purpose of renewing/obtaining AIA certification.
- Management of relations with public officials (e.g. ARPA [Regional Environmental Protection Agency], Control Bodies) during auditing activities for the purpose of maintaining/complying with/renewing the AIA (Integrated Environmental Authorisation) certification.
- Management of relations with the competent Public Bodies for the auditing of the privately-owned business areas (ASL, Department of Labour, etc.).

Management of public funding:

- Management of relations with officials of national and supranational Public Funding Bodies (e.g. Province, Region, European Community), in order to obtain funding for, by way of non-limiting example:
  - non-refundable financing, contributions or public funds for the implementation of training plans (e.g. European Social Fund);
  - public funding for research and development projects during the stages of:
    - obtaining information connected with calls for tenders;
    - submission of the application;
    - checks and verifications on the correct use of the funding.
- Management of the funding obtained in terms of the use of the same (compared to the methods envisaged for the execution of the project and the truthfulness of the declarations made during the accounting period).
- Preparation and transmission to the Public Funding Body of the accounting documents of the funds obtained.
- Preparation, signing and transmission of the documentation required to obtain public funding (e.g. the administrative documentation required by the tender, technical documentation, etc.).

- Management of participation in calls for tenders.

Management of disputes:

- Management of relations with Judges, their technical experts and assistants in the context of legal proceedings (civil, criminal, administrative), with special reference to the appointment of lawyers, technical experts and party-appointed technical experts.

Obligations regarding Health & Safety, pursuant to Leg. Dec. 81/2008:

- Management of relations with the control authorities (Health Authorities, Fire Department, Department of Labour) on the subject of health and safety in the workplace, during audits, with reference to:
  - production sites;
  - logistics sites;
  - offices.

Management of the environmental impacts generated by activities and processes:

- Management of relations with public officials in relation to the fulfilment of requirements and during audits on the production of waste, noise, water and atmospheric pollution and subsoil reclamation activities [Traffic Police, ARPA (Regional Environmental Protection Agency), etc.].

***General principles of behaviour***

In keeping with the ethical principles of the company referred to in the General Part of the Organisation Model drawn up in accordance with Legislative Decree 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to comply with the following principles of behaviour and control in the management of their relations with representatives of the Public Administration.

As a general rule, it is forbidden for Recipients to influence the decisions of Representatives of the Public Administration<sup>2</sup> in an improper and/or illegal manner. In particular, it is forbidden for them to:

- promise and/or offer and/or pay Public Administration representatives, even when induced by the latter to do so and directly or through third parties, sums of money or other benefits in exchange for favours, remuneration or other advantages for the Company;
- make payments or grant other benefits to collaborators, or other third parties operating on behalf of the Company, which are not adequately justified by contractual relations or standard practice;
- favour, in purchasing processes or in the selection of collaborators, a particular party upon specific instructions from the Representatives of the Public Administration, in exchange for favours, remuneration or other personal and/or Corporate advantages;
- select employees close to or suggested by the Representatives of the Public Administration or by persons close to the latter, or pay them more than what is due, or more than the market standard, in order to gain advantages of any kind whatsoever for the Company;
- promise to hire anyone at all and, specifically, to make such promises to representatives of the Public Administration, their relatives and in-laws and/or to specifically indicated parties;
- distribute to representatives of the Italian and foreign Public Administration giveaways or gifts, with the exception of small gadgets of modest or symbolic value, and such as not to compromise the integrity and reputation of the parties and not be considered as an improper means of acquiring benefits. Any explicit or implicit requests for benefits from a public official or public service employee, with the exception of sales gadgets of modest value, must be refused and immediately reported to one's hierarchical superior;
- present untruthful or incomplete declarations to national and foreign public bodies in order to obtain public funding, and in any case, to act with the express intention of deceiving the public

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<sup>2</sup> By this is meant public officials assigned to public service or, more in general, with representatives of the Public Administration and/or the Independent Administrative Authorities, in Italy or abroad.

body in order to obtain funds or payments of any kind whatsoever;

- allocate the sums received from national or foreign public bodies as contributions, subsidies or loans, for purposes other than those for which they were granted;
- submit to Funding Bodies information that is untrue and/or incomplete or bypass legal/regulatory obligations, or the obligation to act in total compliance with the law and with any regulations applicable during the various phases of the process, avoiding incorrect behaviour, in order to - by way of non-limiting example - overcome obstacles or critical situations relating to the granting of funds, in meetings with the Officials of the Public Funding Bodies during the preparatory phase;
- use any kind of pressure, deception, power of suggestion or take advantage of the good nature of a public official in order to influence the conclusions of administrative activities;
- omit to fulfil the obligations and use the control measures provided by the company in the management of financial flows (i.e. limits to the use of financial resources, joint signature procedure for given types of transaction, express reason for the use of the resources, etc.), in compliance with the principles of professional and accounting correctness, for the purpose of influencing decisions on the granting of concessions, licences and authorisations from the Public Administration;
- grant funding to political parties in excess of the limitations and conditions laid down by the legislation in force;
- alter the Company's computer and telematic systems in any way whatsoever, or tamper with the data;
- give or promise money or other benefits to third parties in exchange for their intermediation, in the interests of the Company, with a representative of the Public Administration, or remunerate said representative in connection with the exercising of their functions or powers.

In the event of legal proceedings or investigations or inspections, it is forbidden to:

- destroy, alter or conceal records, minutes, accounts or any kind of document or data;
- make false statements or convince others to do so;
- choose to be represented, in relations with third parties, by a consultant or by another third party that is not properly and formally authorised, or in relation to whom situations involving conflicts of interest could arise;
- promise or bestow gifts, money or other benefits on officials in charge of inspection or verification activities in exchange for advantages for oneself and/or the Company.

Relations with the Public Administration and judicial authorities (in the context of proceedings of any nature whatsoever) are managed exclusively by persons vested with appropriate powers or by those who have been formally designated to this end.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of crimes against the Public Administration, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

### **Management of public funding:**

- the documentation to be presented to the public funding body (i.e. both the documentation of the project and that attesting to the technical, economic and professional requirements of the company presenting the project) is checked to ensure that it is correct and complete;
- cross checks are carried out to verify consistency between the function requesting the public funding and the function designated to manage the resources for the implementation of the initiative declared;
- checks are carried out, prior to the submission of the statements of account to the Public Body, regarding the appropriateness of the expenses incurred both by the Company and by the

function that benefitted from the financing or public grant;

- monitoring activities are carried out on the progress of the project to be implemented (after the public contribution has been obtained) and on the reporting to the Public Administration/ Funding body, highlighting and handling any problems that might arise;
- controls are carried to ensure that the funds granted by the public bodies are effectively used for the purposes declared.

Purchasing of raw materials, machinery, packaging, and consultancy services:

- a budget is drawn up on an annual basis by the Company's Purchasing Department, which manages the in-service process for direct and indirect purchases to be allocated to the activities undertaken by the Corporate Functions. Prior to approval by the Board of Directors of the company managing the in-service process, this budget is shared with the CEO of said company. Any extra-budget expenditure must be approved at the appropriate approval levels;
- it is essential to safeguard the principle of the segregation of tasks in terms of who requests the consultancy service, who authorises it and who makes the payment for the service rendered;
- with a view to guaranteeing the criteria of competition, economic viability, transparency, correctness and professionalism, the supplier of goods/services and consultancy services will be selected through the comparative evaluation of several offers, according to the criteria laid down in the corporate procedures;
- the choice of the supplier of goods/services or consultancy services is based on objective evaluation criteria (such as, by way of non-limiting example, proven experience in the sector, conditions offered, previous supplies or, in the case of consultants/service suppliers registration in professional registers);
- in the supplier selection process, any audits carried out on the supplier must be documented, in terms of commercial integrity and credibility (e.g. request for Antimafia certification, criminal records and pending proceedings certificates);
- the purchase of goods/services and consultancy services must be documented by a contract/letter of assignment, or by a purchase order plus contract/letter of assignment formally approved by parties having the powers to do so;
- the contracts/purchase orders and letters of appointment for professionals/consultants, must contain information on the code of conduct adopted by the Company in connection with the Organisation Model and respective Code of Ethics, together with the consequences that failure to follow the provisions of the Code of Ethics, the principles of behaviour on which the Company is based and the regulations in force, could have on contractual relationships;
- the requirements subject to verification during the qualification and selection phase are monitored throughout the contractual relationship with the counterparty by the relevant corporate functions, in accordance with the principle of separation of roles, and in compliance with corporate procedures. If such requirements are not met, the Company will assess the appropriate action to be taken, on the basis of internal procedures and specific contractual clauses;
- business negotiations with the supplier take place in accordance with the principles of fairness and honesty, the price of the supply being set on the basis of predefined criteria, such as, for example, the average market price of the requested supply, and universally approved by the Central Functions;
- remuneration for the services of third parties, acting as intermediaries for potential customers, are subject to negotiation, are calculated according to objective parameters, and are unrelated to the expected outcome of the activity (including payment terms and reimbursements for expenses incurred), except in the case of the third party being negligent or incompetent;
- in relations with third parties, the Company providing the service shall carry out preliminary checks to exclude the presence of Politically Exposed Persons or representatives of the Public Administration, either in the third party's corporate structure or among its consultants and collaborators;
- relations with third parties, acting as intermediaries for customers or potential customers, are promptly terminated if anything suspicious should come to light regarding the conducting of their



relations with said customers;

- the above rules also apply in the case of relations with the intermediaries used by the Company in the management of relations with representatives of the Public Administration. In particular, the appropriateness and effectiveness of the intermediary's activities must be checked by periodically monitoring their work and that of the persons they deal with on behalf of the company.

#### Relations with Public Bodies and I.A.A. (Independent Administrative Authorities) and management of their requirements:

- in the event of inspections by a Public Official, relations with the inspection bodies must be maintained by the competent persons expressly delegated to do so;
- the said meetings must be recorded, with the documentation requested and delivered attached (showing e.g. the date, objectives, agenda, participants); this information must be transmitted to the person responsible, filed and stored;
- the person in charge of receiving public officials or the person delegated by the former must ensure that the inspection bodies draw up minutes of the operations carried out and must request a copy, whenever entitled to do so. This copy must be stored in the appropriate manner. When it is not possible to obtain a copy of the minutes of the inspection, the person in charge of the visit will draw up a report for internal use;
- each person responsible is required to file and store all the documentation produced within the scope of their own activity, including a copy of that transmitted electronically to the competent offices;
- they are also required to notify both their line manager and the Supervisory Board, without delay, of any behaviour by their contacts in the public sector, geared at obtaining favours, illicit donations of money or other benefits, including towards third parties, as well as any kind of critical issue or conflict of interest (i.e. situations/personal interests that could interfere in the handling of relations between the Company and its counterparties) that might come to their knowledge in the course of their dealings with the Public Administration.

#### Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- the Administration and Finance Department of the Company managing the in-service process is responsible for verifying that authorisation has been given for the expenditure and, if any doubts should emerge regarding its pertinence or the type of service rendered, the Management will be required to investigate and request authorisation;
- financial resources are used by fixing quantitative thresholds consistent with managerial scope, and the organisational responsibilities assigned to the individual persons;
- the Administration and Finance Department of the Company managing the in-service process can only make payments to settle invoices registered as payable in the accounting system;
- it is forbidden to reimburse the expenses of parties not employed by the Company, unless this is provided for in their contract/letter of assignment (e.g. consultants/collaborators); these reimbursements can only be paid on presentation of an invoice by the party/reference company involved;
- giveaways are not permitted unless of very modest value or distributed for the purpose of promoting charitable or cultural initiatives or the Company's brand image.

#### Selection, hiring and management of personnel (including expense accounts management):

- personnel can only have their expenses reimbursed on presentation of documentary evidence, the pertinence and consistency of which will be verified by running a check on the expense accounts presented for reimbursement;
- travelling expenses are reimbursed by bank draft, and the use of the company/corporate credit card is preferred to the granting of advance sums in cash. Advance sums in cash are allowed and must, in any case, be traceable, with cash flows being duly registered;
- the application of criteria of evaluation is guaranteed for candidates meeting the objectivity and

transparency requirements;

- the outcomes of selection interviews are formalised in writing and duly signed by the recruiters and formally documented by specific interview forms;
- the letters of employment are signed by the parties vested with the powers to do so;
- It is prohibited to hire personnel in any way that does not comply with the types of contracts provided for by the legislation in force and the applicable national collective labour agreements;
- contractual and remuneration conditions are defined by the Human Resources Manager of the Company managing the in-service process and in line with the role covered. Any benefits are defined on the basis of corporate practice consistent with the conditions in force for personnel of similar levels.

Management of giveaways, sponsorships, donations and charitable contributions:

- sponsorships, donations and charitable contributions are made on the basis of an approved budget in line with corporate procedures. In line with said corporate procedures, any charitable contributions outside of this budget must be approved;
- sponsorships, donations and charitable contributions are carried out on the basis of the principle of pertinence to the image of the Company and to the values expressed in the Code of Ethics;
- sponsorships must be formalised in a contract/agreement that includes: (i) the party being sponsored, (ii) the description of how the sponsorship is to take place, (iii) the duration of the contract; (iv) the consideration. This contract must be signed in accordance with the system of proxies and powers of attorney in force;
- the traceability of the disbursement process, including the identification of the beneficiaries, is guaranteed, as is the final statement of accounts of the activity through the acquisition of the documentation attesting to its execution;
- sponsorships by the Company are permitted, provided that the beneficiary's business has been in existence for at least one year and, where applicable, has Articles of Association from which it can be inferred that it is engaged in activities pertinent to its application for the sponsorship contribution;
- giveaways and entertainment expenses must, therefore, be managed in accordance with corporate procedures, and in particular: (i) they must be related to effective business purposes, (ii) they must be reasonable and made in good faith, (iii) they must be duly recorded in the appropriate documentation, (iv) they may never take the form of sums of money;
- the Company has laid down specific criteria for the selection of the counterparty who is to receive the donation, and has verified the reliability and integrity of the same;
- charitable or cultural contributions are only considered for proposals received from non-profit bodies and associations, or organisations engaged in the creation of cultural or social value;
- gifts, sponsorships, donations and charitable contributions are made in accordance with the system of proxies and powers of attorney in force.

With reference to the sensitive process Commercial Management (intercompany), please refer to the control measures listed in "Section B - Corporate Crimes".

With reference to the sensitive process Fulfilment of health and safety requirements in compliance with Legislative Decree 81/2008, please consult the control measures listed in "Section D- crimes of manslaughter and culpable serious or very serious injuries, committed in breach of the regulations on health and safety in the workplace".

With reference to the sensitive Management of the environmental impacts generated by activities and processes process, please consult the control measures listed in "Section M - Environmental crimes".

With reference to the sensitive process Management of disputes, please consult the control measures listed in "Section L - Crime of induction to not make declarations or to make false statements to the Judicial Authorities".

With reference to the sensitive process Management of production, secondary processes and quality, please consult the control measures listed in "Section I – Crimes against industry and trade".

## SECTION B – CORPORATE CRIMES (ART. 25-TER)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of corporate crimes, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Purchasing of raw materials, machinery, packaging, and consultancy services:

- Selection, negotiation, stipulation and performance of sales contracts, including work contracts, involving private parties, with particular reference to the receipt of goods and activities for the purpose of attesting to the successful provision of services and authorisation for payment, especially in relation to purchases of an intangible nature, among which: consultancy services related to management, sales, administrative-legal matters and project work; publicity; sponsorships; entertainment expenses; leasing expenses; software development activities and ICT services.
- Participation in the calls for tenders of private companies (excluding private bodies equivalent to public bodies) with reference to the negotiation of the requirements needed for the preparation of the technical specifications, the stipulation of sales agreements with (new or recurrent) customers and the management of promotions.

#### Commercial management (intercompany):

- Management of the provision of glass decoration services to other Group Companies (Bormioli Luigi S.p.A.) formalised through specific intercompany contracts that govern the regulation and remuneration of the operations.

#### Management of production, secondary processes and quality:

- Management of relations with certifying bodies during the auditing and control of the production process, working environment and final quality of the product, in order to guarantee the suitability of the entire or partial production and logistics cycle of the Company by its customers.

#### Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- General accounting management, with particular reference to the activities of:
  - identification, classification and control of all operational events with administrative and economic effects;
  - proper maintenance of administrative relations with third parties (e.g. customers, suppliers) with accounting of the respective debit/credit entries;
  - proper maintenance of administrative relations with third parties (e.g. customers, suppliers) with accounting of the respective debit/credit entries;
  - administrative and accounting management of assets;
  - administrative and accounting management of the warehouse;
  - assessments of all the other administrative events of the year (e.g. personnel costs, contractual penalties, loans receivable and payable and related interest, etc.);
  - verification of data from the feeding systems.
- Cooperation and support to the Administrative Body in the preparation of the financial statements functional to the carrying out of extraordinary transactions, other operations on the corporate shares or quotas or intra-group operations.
- The collection, aggregation and evaluation of the accounting data necessary for the preparation of the draft Financial Statements and Consolidated Financial Statements of the Company managing the in-service process, and the reports annexed to the economic/asset position tables to be submitted to the resolution of the Board of Directors.

- Management of relations with the Control bodies regarding the audits on the administrative/accounting management, and on the Financial statements for the year, and with the Shareholders in corporate management control activities.
- Keeping of the accounting records and Company Ledgers.
- Cooperation and support to the Administrative Body in the distribution of profits and reserves and in the repayment of contributions.
- Cooperation and support to the Administrative Body for the preparation of transactions for increasing/reducing the company share capital or other operations on the corporate shares or quotas of the parent company.
- Preparation of the documentation to be discussed and resolved upon in the Shareholders' Meeting and management of relations with this Corporate Body.
- Management of external relations/communications that could bring about a substantial change in the price of financial instruments.
- Management of cash and financial flows.
- Management of receivables and initiatives for recovering them (in relation to the risk of their being totally or partially written off) and commercial transactions in cases subject to service problems and disputes.

Selection, hiring and management of personnel (including expense accounts management):

- Selection and hiring of employees.

Relations with Public Bodies and I.A.A. (Independent Administrative Authorities) and management of their requirements:

- Management of the relations and information for the I.A.A. [Independent Administrative Authorities] (e.g. the Data Protection Authority), also during audits, inspections and investigations.

Management of disputes:

- Management of relations with third parties for the definition of pre-litigation situations or of litigation undertaken against the Company.

***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

In general, they must:

- behave in a correct, transparent and collaborative manner, in compliance with the law and internal company procedures, in all of the activities leading to the preparation of the financial statements and other corporate communications, in order to provide the shareholders and the public with truthful and correct information on the economic, asset-related and financial situation of the Company;
- draw up guidelines directed at the above-mentioned functions, through which to establish the data and information to be supplied to the Administration and Finance Department of the Company managing the in-service process; and the controls to be run on the elements supplied by the Administration and Finance Department of the Company managing the in-service process;
- ensure the regular operation of the Company and the corporate bodies, guaranteeing and facilitating every form of control on company management provided for by the law, and the free and correct expression of the Shareholders' will;
- guarantee the traceability of the access profiles, with the support of the IT systems, in the identification process of the persons who enter the data in the system, guaranteeing the

segregation of functions and the consistency of authorisation levels, during the detection, transmission and aggregation of the accounting information used for the preparation of corporate communications;

- use the banking channel to carry out collection and payment transactions deriving from the purchasing and sale of goods and services, from treasury operations, to transaction on bonds and equity interests or intra-group transactions. The use of cash payments must be limited to the cases expressly permitted and, in any case, they must be in compliance with the restrictions provided by the legislation in force on payment instruments;
- observe the regulations required by the law in order to safeguard the integrity and effectiveness of the company share capital, in order not to impair the guarantees of creditors or of third parties in general;
- regulate transactions for reducing the company share capital, mergers and demergers;
- ensure that the accounting records are made in compliance with the accounting principles adopted, and that the required support documentation is produced, and filed on each occasion by the competent Function;
- observe the rules for making correct, complete and transparent accounting records, according to the criteria indicated by the law and by the accounting principles adopted;
- guarantee, when making the accounting records, that the principle of accruals is observed in a timely and precise manner;
- ensure that in addition to being correctly entered, each transaction is also authorised, verifiable, legitimate and consistent with its reference documentation.

More in particular, it is forbidden for Recipients to:

- behave in a way that could obstruct the work of the bodies assigned to carry out the control functions, such as the Shareholders and Statutory Auditors;
- represent or transmit for processing and inclusion in the financial statements, reports or in any other corporate communications, data that are false or incomplete or that do not correspond to the truth, or draft corporate communications that do not convey the Company's economic, asset-related and financial situation in a truthful way;
- Omit data and information required by law concerning the economic, financial and asset position of the Company;
- failure, on the part of the Directors, to report conflicts of interest, specifying the type, terms, origin and the extent to which they could damage the choices of the Board of Directors with regard to operations of an ordinary and/or extraordinary nature;
- repay contributions to shareholders or waive their obligation to make them, apart from cases of capital reduction permitted by law;
- distribute profits or accounts on profits not effectively achieved or destined by law to the reserves;
- purchase or underwrite Company quotas, damaging the integrity of the company share capital;
- reduce the share capital, implement mergers or demergers, in breach of the statutory provisions for the protection of creditors, causing damage to them;
- proceed with a fictitious increase in share capital, allocating shares at a value lower than their face value;
- carry out transactions of an extraordinary nature that are not justified by objective requirements or by the company activity, and that are carried out for amounts that are clearly disproportionate to market rates;
- behave in a way that could impede (through the concealment of documents or other fraudulent practices) or obstruct the carrying out of control and auditing activities by shareholders and the Board of Statutory Auditors;

- behave in any way that could pose an obstacle to the operation of the functions of the I.A.A. (Independent Administrative Authorities) also during inspections (for example: expressed opposition, refusals with excuses, or also obstructive behaviour or failure to cooperate, such as delays in communications or in the availability of documents);
- failure to carry out, in a precise, complete and timely manner, all the periodical reports provided for by the laws and by the standards applicable to public bodies and supervisory and control authorities, to which the company activity is subjected, and the transmission of data and documents provided for by the legislation and/or specifically required by the above-mentioned authorities;
- disseminate, also through news broadcasts, television programmes or commercial communications, false information in order to bring about a substantial, irregular change in the price - either a rise or a fall - of unlisted financial instruments or, in any case of those for which applications have not been submitted for admission to negotiations in a regulated market;
- use or communicate to others, without justification, the confidential information in their possession;
- make accounting records in an inaccurate, incorrect and untruthful manner;
- record transactions without proper support documentation to enable, first and foremost, correct accounting records and, subsequently, precise reconstruction.

As a general rule, it is forbidden for Recipients to influence the decisions of third parties to the Company in an improper and/or illegal manner. In particular, it is forbidden for them to:

- misrepresent facts or omit mandatory information in the financial statements or in other communications required by law;
- manage money, or other assets belonging to the Company, without entering the transactions in the accounting records;
- repay contributions to shareholders or waive their obligation to make them, apart from cases of capital reduction permitted by law;
- distribute profits or accounts on profits not effectively achieved or destined by law to the reserves;
- purchase or subscribe for shares of the Company outside of the cases provided for by law, so as to damage the integrity of the share capital or of the reserves that cannot be distributed by law;
- reduce the share capital, implement mergers or demergers, in breach of the statutory provisions for the protection of creditors;
- indulge in the fictitious formation or increase of share capital by allocating shares for a value exceeding the amount of the share capital or the value of the contributions made;
- promise or make monetary payments to a Director, General Manager, Statutory Auditor, liquidator or any party subject to the management and supervision of any of the above, or to third-party companies, in order to gain an advantage for the Company;
- promise or grant advantages of any kind (e.g. promises of employment) to a Director, General Manager, Statutory Auditor, liquidator or any party subject to the management and supervision of any of the above, or to third-party companies, in order to sway their independent judgement or induce them to guarantee any kind of advantage for the Company;
- show a preference, in purchasing processes, for collaborators, suppliers, consultants or other third parties at the behest of a Director, General Manager, Statutory Auditor, liquidator or any other party subject to the management and supervision of any of the above, in order to gain an advantage in the conducting of one's own business;
- obstruct, in any way whatsoever, the auditing activities of shareholders and corporate bodies;
- obstruct, in any way whatsoever, the public supervisory authorities in the conducting of their functions (by misrepresenting facts or omitting mandatory information in communications

addressed to the aforementioned authorities, by failing to send the communications due and by behaving in a generally obstructive manner, such as, purely by way of example, making spurious refusals, creating delays in the sending of communications or in providing requested documentation);

- unlawfully influence the formation of a majority in the shareholders' meeting, through rigged and fraudulent actions;
- offer, promise or give monetary contributions or other benefits to anyone whatsoever, or demand, consent to or accept monetary contributions or other benefits from anyone whatsoever;
- grant advantages of any kind (promise of employment, etc.) to private third parties that could bring about the same consequences as those outlined in the previous point;
- distribute giveaways and gifts beyond the scope of corporate practice (i.e. any form of gift exceeding normal business or courtesy practices, or, in any case, aimed at acquiring preferential treatment in the conducting of any business activity). The giveaways permitted are always characterised by their modest value or are distributed for the purpose of promoting charitable or cultural initiatives, and must be properly documented;
- carry out or encourage operations in conflict with the interests of the Company, or activities that could interfere with the ability to make impartial decisions in the interests of the Company, in compliance with the Code of Ethics and applicable regulations;
- provide services to third parties in general that are not directly related and corresponding to the contractual agreements reached with such parties;
- grant and pay sums of money to third parties in addition to the contractually agreed amounts, or distribute gifts or giveaways in addition to the cases specifically provided for in the procedures;
- grant and pay to parties entrusted with professional assignments sums that are not commensurate to the work performed, also taking market conditions into account;
- make payments to parties other than the contractual counterparty;
- choose to be represented, in relations with third parties, by a consultant or by another third party that is not properly and formally authorised, or in relation to whom situations involving conflicts of interest could arise.

The crime exists when the intention is to induce the counterparty to perform or omit an action in violation of the obligations inherent to their own position, or obligations of loyalty, even if the offer, promise or persistent pressing is not accepted.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of the corporate crimes, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### **Purchasing of raw materials, machinery, packaging, and consultancy services:**

- it is essential to safeguard the principle of the segregation of tasks in terms of who requests the consultancy service, who authorises it and who makes the payment for the service rendered;
- with a view to guaranteeing the criteria of competition, economic viability, transparency, correctness and professionalism, the supplier of goods/services and consultancy services will be selected through the comparative evaluation of several offers, according to the criteria laid down in the corporate procedures;
- the choice of the supplier of goods/services or consultancy services is based on objective evaluation criteria (such as, by way of non-limiting example, proven experience in the sector, conditions offered, previous supplies or, in the case of consultants/service suppliers registration in professional registers);

- the purchase of goods/services and consultancy services must be documented by a contract/letter of assignment, or by a purchase order plus contract/letter of assignment formally approved by parties having the powers to do so;
- in the supplier selection process, any audits carried out on the supplier must be documented, in terms of commercial integrity and credibility (e.g. request for Antimafia certification, criminal records and pending proceedings certificates);
- the contracts/purchase orders and letters of appointment for professionals/consultants, must contain information on the code of conduct adopted by the Company in connection with the Organisation Model and respective Code of Ethics, together with the consequences that failure to follow the provisions of the Code of Ethics, the principles of behaviour on which the Company is based and the regulations in force, could have on contractual relationships;
- the function requesting the goods/service is responsible for monitoring the correct execution of the object of the contract.

Selection, hiring and management of personnel (including expense accounts management):

- personnel can only have their expenses reimbursed on presentation of documentary evidence, the pertinence and consistency of which will be verified by running a check on the expense accounts presented for reimbursement;
- travelling expenses are reimbursed by bank draft, and the use of the company/corporate credit card is preferred to the granting of advance sums in cash. Advance sums in cash are allowed and must, in any case, be traceable, with cash flows being duly recorded. Special cases connected with prolonged periods abroad in distant countries must be authorised from time to time by the Senior Executive responsible;
- the application of criteria of evaluation is guaranteed for candidates meeting the objectivity and transparency requirements;
- the outcomes of the selection interviews are documented in computer records and/or on interview sheets by the recruiters;
- the letters of employment are signed by the parties vested with the powers to do so;
- It is prohibited to hire personnel in any way that does not comply with the types of contracts provided for by the legislation in force and the applicable national collective labour agreements;
- contractual and remuneration conditions are defined by the Human Resources Manager of the Company managing the in-service process and in line with the role covered. Any benefits are defined on the basis of corporate practice consistent with the conditions in force for personnel of similar levels.

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- the Administration and Finance Department of the Company managing the in-service process is responsible for verifying that authorisation has been given for the expenditure and, if any doubts should emerge regarding its pertinence or the type of service rendered, the Management will be required to investigate and request authorisation;
- financial resources are used by fixing quantitative thresholds consistent with managerial scope, and the organisational responsibilities assigned to the individual persons;
- all collections must match a specific batch, be adequately justified and entered in the accounts by the Administration and Finance Department;
- the Administration and Finance Department of the Company managing the in-service process can only make payments to settle invoices registered as payable in the accounting system;
- the opening/closing of current accounts must be authorised in advance by parties vested with the powers to do so;
- access to the remote banking system is permitted to holders of powers of attorney via the internet using a User ID and a password, depending on the basis of the signature powers in force;



- any changes to the chart of accounts are requested of the personnel of the Administration and Finance Department of the Company managing the in-service process, who check the existence of the request and, in the event of a positive outcome, make the changes;
- it is forbidden to reimburse the expenses of parties not employed by the Company, unless this is provided for in their contract/letter of assignment (e.g. consultants/collaborators/candidates); these reimbursements can only be paid on presentation of an invoice by the party/reference company involved.
- giveaways are not permitted unless of very modest value or distributed for the purpose of promoting charitable or cultural initiatives or the Company's brand image.
- The Administration and Finance Department of the Company managing the in-service process carries out periodical checks, to square the accounts and reconcile the accounting data (e.g. Bank reconciliation).
- the transactions for identifying and recording the activities must be carried out correctly and in compliance with the principle of truthfulness, completeness and accuracy;
- all the documentation supporting the drafting of the Financial Statements must be filed and stored by the Administration and Finance Department of the Company managing the in-service process;
- all the data and information needed for the drafting of the financial statements and other corporate accounting documents must be clear and represent the economic, financial and asset-related situation of the Company in a truthful manner;
- the data and information are gathered in a timely manner, under the supervision of the Administration and Finance Department of the Company managing the in-service process and processed by designated parties for the purpose of drawing up the draft financial statements. If requested, the documents and sources from which the information was taken must also be transmitted, together with the said data and information.
- the Administration and Finance Department of the Company managing the in-service process makes the accounting records on the basis of data from the financial statements and duly proven documents;
- it is forbidden to carry out activities and/or operations designed to create non-accounting liquidity (for example by having recourse to invoices for non-existent operations or by over-invoicing), or by creating "slush funds" or "parallel accounts", even for values below the thresholds of criminal relevance referred to in articles 2621 and 2622 of the Italian Civil Code. Special attention must be paid to estimating account items: any parties taking part in the estimation procedure must comply with the principle of reasonableness and clearly describe the assessment parameters used in compliance with reference accounting principles, supplying any additional information that might be necessary to guarantee the truthfulness and completeness of the evaluation and estimation process carried out;
- accruals and deferrals are calculated by the personnel of the Administration and Finance Department of the Company managing the in-service process who also run an accuracy and completeness test.
- the Administration and Finance Department of the Company managing the in-service process verifies that all the transitory accounts supplied automatically or manually, are identified and their balances reset at zero, allocating the amount pending to the appropriate accounts;
- the Administration and Finance Department of the Company managing the in-service process carries out an analysis of the items in the financial statements characterised by a high evaluation component or by specific factors of complexity correlated to the application of the accounting principles, or non- recurrent. The Manager assesses and validates the analyses carried out;
- the identification, transmission and aggregation of the data and accounting information, for the drafting of the financial statements, must be performed in such a way (also through the company's computerised accounting system) as to ensure that there is always evidence of the various steps of the data formation process, and that the person who entered the data can always be identified. The profiles for accessing this system are identified by the Information & Technology Service under the supervision of the Administration and Finance Department of the Company managing the in-service process. The function managers designated to collect and

process the information requested and transmitted to the Board of Statutory Auditors must guarantee the completeness, pertinence and correctness of the documentation transmitted;

- the scheduling of closing activities and communication of the same is made in writing to all of the corporate functions;
- analysis activities on the audited financial statements are carried out, the summary table of the financial statements is prepared, showing sharing with corporate management, sharing with the control bodies and approval of the financial statements;
- administrative coordination and accounting activities are planned for the preparation of the financial statements of the Subsidiary companies and so that the Management can establish the management methods for the financial year and coordinate its strategic choices;
- the personnel of the Administration and Finance Department of the Company managing the in-service process verifies that the tables of the reporting package have been filled in correctly by the companies included in the consolidation perimeter;
- the personnel of the Administration and Finance Department of the Company managing the in-service process deals with the intercompany elisions;
- the estimated entries are proposed and checked by the Administration and Finance Manager of the Company managing the in-service process;
- documentability and traceability is maintained of the distribution of the draft financial statements to all members of the Board of Directors, prior to the meeting for the approval of the same, within the term laid down by the law;
- any conflicts of interests on the part of the Directors are communicated in a timely manner to the Board of Directors and the Board of Statutory Auditors, providing details of the type, terms, origin and scope of the same;
- the press releases are checked by the parties responsible for preparing the document and by parties designated to accounting controls, prior to distribution;
- traceability of the decision-making process on the buying and selling of own shares and/or shares of other companies is guaranteed;
- evaluations on the sustainability of the investment concerning the purchase/sale of own shares/other company shares and of extraordinary transactions in general are properly documented and traced, together with the definition of the industrial plans supporting them.

#### Commercial management (intercompany):

- all the glass decoration services that After Glass S.p.A. provides to the other Group Companies (Bormioli Luigi S.p.A.) must be formalised through specific contracts stipulated between the parties. This contract must contain:
  - a description of the methods and principles governing the relations between the customer company and After Glass S.p.A.;
  - a description of all the aspects involved in the regulating of the intercompany relationship (e.g. activities carried out on behalf of the other party, agreed consideration, timing where foreseeable, etc.);
  - identification of the representatives of After Glass S.p.A. and the Customer Company who will be duly authorised and entrusted with the provision of the service;
  - obligation to guarantee compliance with all applicable civil, criminal, fiscal and national tax laws and with the regulations concerning accident prevention, hygiene and safety in the workplace, environmental protection and quality agreements;
- it is forbidden to provide intercompany services that are fictitious, unnecessary or sold at prices incompatible with company policies, for the purpose of creating incorrect/false taxable incomes or setting up funds to be used for corrupt purposes, including through a third party;
- it is forbidden to make payments or grant remuneration to After Glass S.p.A., without proper contractual justification or, in any case, without a proper, justified and authorised procedure.

With reference to the sensitive process Management of disputes, please consult the control measures listed in “Section L - Crime of induction to not make declarations or to make false statements to the Judicial Authorities”.

With reference to the sensitive process Management of production, secondary processes and quality, please consult the control measures listed in “Section I”.

With reference to the sensitive process Relations with Public Bodies and I.A.A. (Independent Administrative Authorities) and management of their requirements, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”.

**SECTION C - CRIMES OF POSSESSION OF STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR ASSETS OF ILLEGAL ORIGIN, AND SELF-LAUNDERING (ARTICLE 25 OCTIES) AND CRIMES CONCERNING PAYMENT INSTRUMENTS OTHER THAN CASH (ARTICLE 25 OCTIES 1)**

***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of possession of stolen goods, money laundering and use of money, goods or assets of illegal origin and self-laundering, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

Purchasing of raw materials, machinery, packaging, and consultancy services:

- Management of the purchasing of:
  - raw materials;
  - machinery;
  - packaging;
  - consultancy services.
- Purchasing of machinery, system parts or spare parts, also for extension of the production line.
- Relations with suppliers and management of the purchasing of:
  - raw materials;
  - machinery;
  - packaging;
  - consultancy services.

Commercial management (intercompany):

- Managing relations with parent company customers for whom After Glass performs secondary processing.

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- General accounting management, with particular reference to the activities of:
  - identification, classification and control of all operational events with administrative and economic effects;
  - proper maintenance of administrative relations with third parties (e.g. customers, suppliers) with accounting of the respective debit/credit entries;
  - administrative and accounting management of assets;

- administrative and accounting management of the warehouse;
- assessments of all the other administrative events of the year (e.g. personnel costs, contractual penalties, loans receivable and payable and related interest, etc.);
- verification of data from the feeding systems.
- Management of closing of accounts and preparation of the Financial Statements dossier.
- Management of transactions through the Company's current bank accounts.
- Management of intra-group loans and intercompany payment transactions.
- Management of fiscal obligations and preparation of corporate tax returns.

### ***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

In general, these parties must ensure that:

- the financial flows entering and exiting the Company are constantly monitored and always traceable;
- the incoming and outgoing flows are managed exclusively through banking channels and other accredited financial intermediaries and subjected to the regulations of the European Union or through credit/financial institutions situated in a non-Member State that imposes equivalent obligations to those provided for by the laws on money laundering and self-laundering and which verifies adherence to these obligations;
- operations involving the use or involvement of economic or financial resources must have an express motivation and are documented and recorded in compliance with the principles of correctness and accounting transparency;
- tax declarations are drafted guaranteeing the correctness and completeness of the data and in compliance with the standards in force;
- use of the banking channel to carry out collection and payment transactions deriving from the purchasing and sale of goods and services, from treasury operations, to transaction on bonds and equity interests or intra-group transactions. The use of cash payments must be limited to the cases expressly permitted and, in any case, they must be in compliance with the restrictions provided by the legislation in force on payment instruments.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are further operating control measures in place designed to prevent the commission of the crimes involving the possession of stolen goods, money laundering and use of money, goods or assets of illegal origin, and self-laundering and crimes concerning payment instruments other than cash, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of the crimes of possession of stolen goods, money laundering and use of money, illicit goods or assets of illegal origin, self-laundering with particular reference to the instrumental processes that could lead to the commission of crimes, such as the management of the purchasing of goods, services and consultancy services, cash and financial flows.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

Purchasing of raw materials, machinery, packaging, and consultancy services:

- with a view to guaranteeing the criteria of competition, economic viability, transparency, correctness and professionalism, the supplier of goods will be selected through the comparative evaluation of several offers, according to the criteria laid down in the corporate procedures;
- the choice of the supplier of goods is based on objective evaluation criteria (such as, by way of non-limiting example, proven experience in the sector, conditions offered, previous supplies or, in the case of service suppliers registration in professional registers);
- it is necessary to carry out preventive controls on the counterparty in order to check its identity, headquarters, legal form, its regulation methods, reputation and reliability;
- it is forbidden to have any kind of relationship (contractual, financial, etc.) with persons or organisations appearing on the main international blacklists;
- in the supplier selection process, any audits carried out on the supplier must be documented, in terms of commercial integrity and credibility (e.g. request for Antimafia certification, criminal records and pending proceedings certificates);
- the purchase of goods must be documented by a contract or by a purchase order and must be formally approved by parties having the powers to do so;
- the contracts/purchase orders with professionals/suppliers, must contain information on the code of conduct adopted by the Company in connection with the Organisation Model and respective Code of Ethics, together with the consequences that failure to follow the provisions of the Code of Ethics, the principles of behaviour on which the Company is based and the regulations in force, could have on contractual relationships;
- controls are envisaged on deviations between the amount invoiced by the supplier and the amount it was ordered to supply;
- formal controls are performed on incoming goods and also to ensure that approval for the payment of the goods/service has been obtained;
- all purchase orders are checked to ensure that they are consistent with the budget approved.

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- the Administration and Finance Department of the Company managing the in-service process is responsible for verifying that authorisation has been given for the expenditure and, if any doubts should emerge regarding its pertinence or the type of service rendered, the Management will be required to investigate and request authorisation;
- financial resources are used by fixing quantitative thresholds consistent with managerial scope, and the organisational responsibilities assigned to the individual persons;
- all collections must match a specific batch, be adequately justified and entered in the accounts by the Administration and Finance Department of the Company managing the in-service process;
- before proceeding to make the payment, the accounting personnel check, through the system, that the order, the incoming goods and the invoice correspond;
- the Administration and Finance Department of the Company managing the in-service process can only make payments to settle invoices registered as payable in the accounting system;
- for intra-group transactions, specific contracts have to be drawn up to regulate how the transactions are carried out and their respective charges, consistent with the concept of transfer pricing;
- the Administration and Finance Department of the Company managing the in-service process must ensure that the payments have been correctly made, and that the beneficiaries/payment originators and counterparties effectively involved in the transactions all correspond.

In particular, it is forbidden for them to:

- transfer for any reason, unless through banks or electronic money institutions, cash or bearer bank books or postal deposit books or bearer securities in Euro or foreign currency, when the value of the transaction, even if split into different operations is, as a whole, equal to or greater

than the amount established by the legislation in force;

- issue bank or postal cheques for amounts equal to or greater than those established by the legislation in force which do not bear the indication of the name or the business name of the beneficiary and the non-transferability clause;
- cash bank or postal cheques issued on order of the drawer to parties other than banks or Poste Italiane S.p.A.;
- execute payments and/or transfer money into ciphered anonymous current accounts or accounts open at credit institutes that do not have physical premises;
- execute payments to parties with a registered office on countries defined as being "non cooperative" in accordance with the indications of the Bank of Italy;
- purchase goods and/or services against payments that are abnormally lower than the market value of the goods or services in question;
- make fraudulent tax declarations for the purpose of evading tax, even only partially, using the proceeds of the evasion to make payments or transfers from one current account to another, thereby making it difficult to identify their illicit origin;
- carry out transactions of an extraordinary nature that are not justified by objective requirements or by the company activity, and that are carried out for amounts that are clearly disproportionate to market rates, in order to conceal illicitly gained money;

Commercial management (intercompany):

- No transfers of cash or bearer bank books or postal deposit books or bearer securities in euros or foreign currency may be made, when the value of the transaction, even if split into separate operations is in total equal to or greater than the limits laid down in Article 49 of Legislative Decree 231/07. The transfer may, in any case, be made through banks, electronic money institutions, or the Italian Post Office, which guarantee the traceability of the transaction.

## **SECTION D – CRIMES OF MANSLAUGHTER AND CULPABLE SERIOUS OR VERY SERIOUS INJURIES (ART. 25 -SEPTIES)**

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of manslaughter and actual or grievous bodily harm, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Obligations regarding Health & Safety, pursuant to Leg. Dec. 81/2008:

- Performance and management of the health and safety in the workplace requirements, pursuant to Legislative Decree 81/2008 (Consolidated Law on Safety), also with reference to:
  - works contracts and supply contracts as per art. 26 for the execution of works, special maintenance, overhauling of furnaces, installation of systems or machinery and plant expansion;
  - management of the operating activities of the temporary worksites as per Title IV for building and/or design engineering activities at plants and civil sites;
  - management of the operating activities at its own plants by third party companies assigned to carry out the processing activities on account.

### ***General principles of behaviour***

After Glass S.p.A. promotes the dissemination of a culture of safety and awareness of the risks connected with the working activities carried out in its sites and laboratories requesting, at each corporate level, responsible behaviour in compliance with the measures and instructions adopted in terms of safety in the workplace.

The following general principles of behaviour constitute an important control measure and a control of the effectiveness and suitability of the organisation in compliance with the special standards in force on accident prevention, and protection of health and safety in the workplace. The principles apply to the Recipients of the Model which, for any reason whatsoever, are involved in the “sensitive” activities with regard to culpable crimes concerning health and safety. In particular, for effective risk prevention and in compliance with the requirements of Legislative Decree 81/2008 and subsequent amendments and additions, consistent with the distribution of the roles, tasks and responsibilities on safety, it is compulsory:

- for all Recipients involved, for any reason, in the management of corporate safety, to put into operation - each within their own sphere of responsibility - the assignments and powers of attorney received and the procedures adopted within the said sphere, the prevention and protection measures adopted to safeguard against the safety-related risks identified in the Company’s Risk Assessment Document, hereinafter referred to as “DVR” (Documento di Valutazione dei Rischi);
- for the Employer or the Senior Executives involved in safety management to carry out the tasks assigned to them in this area in compliance with the law or the powers of attorney or assignments received, the prevention measures adopted, undertaking to inform and train the personnel exposed to safety-related risks in the performance of their activities;
- for the Designated staff to monitor the correct observance, by all workers, of the safety measures and procedures adopted by the Company, reporting any shortcomings or misalignments of the safety system, or behaviour in contrast with the same;
- for persons designated by the Company from time to time or elected by staff, pursuant to Legislative Decree no. 81/2008 (e.g. Prevention and Protection System Manager, Prevention and Protection Service Officers, Staff designated to implement fire prevention measures, fire-fighting operations, evacuation procedures, first aid and emergency management, Occupational

Physician, Workers' Health and Safety Representative) to carry out, each within their own sphere of competence and designations, the health and safety tasks specifically assigned to them by the legislation in force and laid down in the health and safety system adopted by the Company;

- for all employees to be responsible for their own health and safety and that of the other people who have access to the Company facilities, and to comply with the corporate safety measures and instructions.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of the crimes of manslaughter, actual or grievous bodily harm, with particular reference to the instrumental process that could lead to the commission of crimes such as the management of obligations regarding health and safety.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### Obligations regarding Health & Safety, pursuant to Leg. Dec. 81/2008:

- to disseminate within the company a safety culture and respect for the environment through appropriate information and training actions addressed to the personnel at all the various levels of the organisation;
- to make the personnel aware of the importance of carrying out their work in a correct, systematic and well-planned manner, with maximum efficiency and compliance in terms of safety issues and environmental protection;
- eliminate risks and, where this is not possible, reduce them to the minimum, as a result of the knowledge acquired on the basis of technological progress;
- to assess any risks that cannot be eliminated;
- to reduce the risks at the source;
- to observe the principles of ergonomics and health and hygiene in the workplace, in the organisation of work, in the designing of work stations and the choice of work equipment, in the definition of work and production methods, in particular with a view to reducing the effects on health of monotonous and repetitive tasks;
- to replace any elements that are dangerous with other elements that are not dangerous or less dangerous;
- to plan the measures deemed most suitable to guarantee the improvement over time of safety levels, also by adopting codes of conduct and good practices;
- to give priority to collective protection measures over personal protection measures;
- to provide workers with clear instructions;
- in case of contracted works, to carry out the preliminary checks on the professional and technical suitability of the companies executing the works, pursuant to Article 26, section 1(a) of Legislative Decree 81/2008 and subsequent amendments and additions, and related documentary checks for consistency;
- to promote a corporate culture of health and safety in the workplace, in which all the workers - including the personnel of the contractor companies and/or cooperatives working in the Company's operating units, subject to interference-related risks to health and safety - take part in this commitment;
- to define health and safety objectives for the workers also through effective and preventive exchanges of information and cooperation/coordination with the employers of any external companies that may be operating on the company worksites;
- to guarantee suitable ways for involving the personnel in the production/corporate activities and the monitoring of the activities carried out;



- to ensure, during the execution of the works, cooperation between the Employers for the implementation of the prevention and protection measures against the risk of accidents in the workplace during the activities covered by the contract.

Moreover, each Recipient of the Model legitimately present on the Company premises shall:

- in compliance with their own training and experience along with the instructions and means supplied or made available by the Employer, not behave imprudently with regard to their own health and safety;
- comply with the standards laid down on collective and individual protection, carrying out all the appropriate checks and activities to protect the health and safety of Collaborators, Suppliers and/or any external persons happening to be present in the workplace;
- make correct use of machinery, equipment, tools, hazardous substances and compounds, transport vehicles and other work equipment, as well as safety devices in the production sites;
- guarantee the acquisition and management of the vehicles, equipment, systems and, in general, the corporate facilities in keeping with legal technical/structural standards, also through a continuous process of maintenance (routine and special) of the same;
- use the personal protection equipment made available in an appropriate manner;
- immediately report to the appropriate levels (in keeping with the responsibilities assigned) any shortcomings in the protective equipment described in the previous points, as well as any other hazardous conditions they may become aware of;
- respond directly, in dangerous situations and only in cases of urgency, within the scope of their own competences and possibilities;
- submit to the required health checks;
- attend the training sessions organised;
- contribute to the fulfilment of all the obligations imposed by the competent authorities or, in any case, necessary to protect the health and safety of the personnel while at work.
- monitor the system adopted for the management of the measures implemented to protect health and safety in the workplace, in terms of the effectiveness and appropriateness of the health and safety prevention and protection measures, on two different levels:
  - 1st level of monitoring: this is the responsibility of the company's internal resources and involves both self-controls by each individual employee, and by the designated supervisor/manager;
  - 2nd level of monitoring: this is carried out periodically on the operation of the preventive system adopted by senior management personnel in order to guarantee objectivity, impartiality and independence in the conducting of the audit on the work area within their sphere of competence, in order to enable the adoption of strategic decisions.

Each operation and control and monitoring action must also be verifiable and properly documented through the preparation, by the designated personnel of each function, of a quarterly report on any problems encountered and reported to the Supervisory Body;

- perform and/or contribute - within their own sphere of responsibility - to an in-depth analysis of any accidents or injuries in the workplace, with a view to pinpointing any shortcomings in the health and safety management system and defining corrective actions to be taken.

To this end, it is forbidden for them to:

- remove or modify the safety, signalling or control devices without authorisation;
- carry out any operations or manoeuvres at their own initiative that are not in their area of competence or which may compromise their own safety and that of other workers.

Any behaviour in contrast with the safety regulations adopted by the Company is sanctioned, within a regulatory procedure in conformity with the provisions of the legislation on employment relations.

## SECTION E – CRIMES AGAINST THE INDIVIDUAL (ART. 25-QUINQUIES)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of crimes involving illicit intermediation and exploitation of labour, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Purchasing of raw materials, machinery, packaging, and consultancy services:

- Management of purchasing, with particular reference to the assigning of activities involving the use of third party labour (e.g. cooperatives) and temporary workers.

#### Recruitment, hiring and management of staff (including expense accounts management) and Fulfilment of health and safety requirements under Leg. Dec. 81/2008:

- Management of personnel, with particular reference to the definition:
  - of working hours;
  - of salary conditions and, in general, of overall economic treatment;
  - of impacts on health and safety and of working conditions in general.

### ***General principles of behaviour***

In keeping with the ethical principles of the company referred to in the General Part of the Organisation Model drawn up in accordance with Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to comply with the following principles of behaviour and control.

As a general rule, the following conditions must be guaranteed:

- payment to workers employed in contracts and sub-contracts of the total remuneration not less than that provided for by the collective agreements, national and regional, signed by trade unions that are comparatively more representative at national level in the sector and in the area of execution of the contract and/or sub-contract;
- awarding to workers employed in the contract and/or subcontract of remuneration commensurate with the quality and quantity of work;
- compliance with legislation relating to working hours, rest periods, weekly rest, compulsory leave, holidays;
- application of the legislation on safety and hygiene in the workplace;
- working conditions, surveillance methods and decent accommodation.

For the purposes of preventing the commission of offences of illegal and fraudulent brokering of labour and exploitation of labour, the Group monitors the working conditions of its employees and third-party labour suppliers (i.e. cooperatives), in connection with working hours, remuneration conditions, impacts on health and safety, and working conditions in general.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of crimes against the individual, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

Purchasing of raw materials, machinery, packaging, and consultancy services:

- in the recruitment of third-party labour suppliers (i.e. cooperatives and/or recruitment agencies) it must be guaranteed that any audits carried out are properly documented in compliance with the elements referred to in the legislation on labour intermediation (e.g. minimum remuneration and financial and regulatory conditions – including working hours, shifts and rests, etc. - provided for in national and local collective bargaining agreements signed by the trade unions that are comparatively more representative at national level);
- the choice of labour suppliers, including contracting companies, subcontractors and recruitment agencies, is based on shared objective evaluation criteria, which include a careful analysis of the suppliers' technical and professional suitability documentation and of specific documentation, and the organisation of the necessary means by the contractor and subcontractors, as well as specific documentation (such as registration with the Chamber of Commerce, DURC [Documento Unico di Regolarità Contributiva – Single Insurance Contribution Payment] and DVR [Documento di Valutazione dei Rischi - Risk Assessment Document]);
  - more specifically, the choice of labour suppliers is based on objective and agreed evaluation criteria, including an adequate analysis of the possession of the requisites required by the legislation for the performance of labour brokering activities and registration in the register of employment agencies;
- in the event of recourse to the institution of secondment (both as the seconding party and as the secondee), the existence of the legitimising conditions provided for by the regulatory provisions must be guaranteed and, in particular, the temporary nature of the secondment and the existence of an interest on the part of the seconding party in sending its own personnel to the secondee to carry out a given activity;
- monitoring of the staff of the contracting or subcontracting company present on company work sites is guaranteed, by checking of their general details, or the data shown on their ID badge, against those declared and officially reported.

Selection, hiring and management of personnel (including expense accounts management):

- management of the personnel is carried out in compliance with the elements referred to in the legislation on labour intermediation;
- the types of contract and grading of the company's internal staff are stipulated in contractual formats that reflect all the requirements of the applicable legal provisions and collective agreements;
- the types of staff contracts of the contracting and subcontracting companies are stipulated in contractual formats prepared in line with the provisions of the law and in compliance with the applicable collective agreements;
- the criteria for calculating remuneration, and therefore the filling in of the employees' payslips, are objective and formalised (e.g. Certified Payroll Service).
- shifts and presence on company premises are meticulously identified and monitored;
- the number of hours worked per day per individual worker is in line with the contractual classification established and compliance is guaranteed, also by the contracting and/or subcontracting and/or outsourcing companies, with the regulations on working time, with reference to breaks, daily and weekly rest and limits on overtime;
- the company draws up and keeps the documentation required to provide evidence of compliance with the regulations on the recruitment and hiring of workers and to enable controls on the behaviour and activities of the company and the contracting companies.

Furthermore, with reference to the impacts related to health and safety requirements under Legislative Decree 81/2008 and working conditions in general, see the control measures listed in 'Section D –

crimes of manslaughter and culpable serious or very serious injuries, committed in breach of the regulations on health and safety in the workplace’.

## **SECTION F – BREACH OF COPYRIGHT CRIMES (ART. 25-NOVIES)**

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of breach of copyright crimes are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Label Management:

- Management of product labelling activities, both with regard to own products and those of private label customers (including the making of claims and packaging).

#### Management of industrial and intellectual property, including marketing and packaging activities and Commercial management (intercompany):

- Use of images, music and videos protected by copyright for the production of promotional materials such as, by way of non-limiting example, catalogues and publicity brochures.
- Management of the customer's intellectual property, with particular reference to labelling.

#### Management of technological infrastructure:

- Use of software subject to licence as part of the corporate IT systems.

### ***General principles of behaviour***

In keeping with the ethical principles of the Company referred to in the General Part of the Organisation Model drawn up in accordance with Legislative Decree 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to comply with the following principles of behaviour and control.

In general, they are forbidden to:

- use and, in particular, disseminate to the public through Internet sites (including e-commerce), third party materials protected by copyright in absence of formalised written contractual agreements with the respective owners for the commercial usage rights of the same, or in violation of the terms and conditions provided for in the said agreements;
- duplicate and/or install materials protected by copyright not marked with the SIAE (Italian copyright collecting agency) logo or marked with a counterfeit logo (e.g. books, magazines, CDs, etc.);
- reproduce, in the Company documents, images, contents, objects protected by copyright without having paid the required fees or having agreed on their use with the legitimate owners;
- use software without having been granted the necessary authorisations/licences for the corporate IT systems;
- duplicate and/or disseminate programmes and files in any form other than the forms and for the purposes of the service for which they were assigned and in compliance with the licences obtained;
- reproduce CDs, DVDs, databases and, more in general, materials under licence, violating the restrictions for use described above;
- install and use file-sharing or instant-messaging software on the Company's computer systems ('P2P'), through which it is possible to exchange all kinds of files with other parties over the internet (e.g. film clips, documentation, songs, data, etc.) without the Company being able to exert any kind of control;
- make improper use of trademarks, distinctive marks and patents belonging to others for which internal or international regulations have been complied with on the subject of registration;

- reproduce or disseminate, in any form and without the right to do so, the intellectual property of others, without formalised written contractual agreements with the respective owners for the commercial usage rights of the same, or in violation of the terms and conditions provided for in the said agreements;

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of crimes relating to the breach of copyright, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

### Management of industrial and intellectual property, including marketing and packaging activities:

- The Legal Affairs Service of the Company managing the in-service process verifies the existence of copyrights on the audio-visual materials distributed, and on their correct use in compliance with the restrictions on use laid down by the owner;
- the Marketing Department of the Company managing the in-service process , during the conception and development phases of the publicity campaigns – independently of the means of dissemination of the creative message - verifies, also with the aid of the specialised agencies involved in the creation of the promotional message, that the material used does not violate the reference standards or the restrictions applying to the use of images, texts and, more in general, communicative media subject to protection, in terms of the media channels used;
- the contracts governing relations with publicity agencies define, in a clear and exhaustive manner, the responsibilities connected with the acquisition and/or use of material protected by copyright as well as the terms for payment of the usage rights. The contracts also provide for the insertion of special clauses that bind the agency to compliance with the fundamental principles of the Company's Code of Ethics;
- hardware and software purchases are regulated by specific contracts signed by the main manufacturer or the suppliers authorised by the said manufacturer and contain specific clauses on copyright protection;
- in the event of doubts regarding the existence of commercial usage rights, or in case of doubt regarding the terms and conditions of usage, it is mandatory, before use, to request the necessary information from the Legal Affairs Service;
- any data or information traceable to a customer of Group Companies, which staff of After Glass S.p.A. may come into possession of is managed in compliance with privacy regulations, as envisaged by the relative legislation in force and the confidentiality agreements entered into with the customer;
- products and materials belonging to customers of the Companies of the Group (including labels) must be managed with the utmost care, and in the event of obsolescence or nonconformity they must be disposed of in agreement with the relevant customer or in accordance with procedures that protect the customer's trademark and design.
- the trademark/brand of the customer of the Group Companies can only be used if previously authorised by said customer for advertising or case history purposes.

### Management of technological infrastructure:

- the Information & Technology Service of the Company managing the in-service process carries out periodical spot checks on the software installed in the Company's computers, to check for the presence of non authorised software;
- the Information & Technology Service of the Company managing the in-service process must implement mechanisms for monitoring traffic and tracing events in the interests of guaranteeing network safety (e.g. detecting network access that is anomalous in terms of frequency, mode or timing);

- the documentation regarding each single activity must be filed in order to guarantee complete traceability of the same;
- the Information & Technology Service of the Company managing the in-service process guarantees that any third party software, used for performing corporate activities, will be appropriately identified and that the payment of the licences to the respective suppliers will be periodically checked, and undertakes to monitor over time the number and the “general details” of third party applications;
- the Information & Technology Service of the Company managing the in-service process must formally define the authentication requirements of the systems for the purpose of accessing data and in order to be able to allow remote access to the same by third parties such as consultants and suppliers;
- all attempts by users to access data, the systems and the network in any way whatsoever, must be subjected to periodical verification;
- the applications must keep track of any changes made by users to the data and to the systems;
- the Information & Technology Service of the Company managing the in-service process must define the criteria and the methods for assigning, changing and deleting user profiles;
- there are internal procedures that require specific authorisations for the installation of programmes;
- the personnel may not use alternative connections to carry out their work - only those supplied by the Information & Technology Service of the Company managing the in-service process;
- the networking devices are protected by suitable instruments designed to restrict access (firewall and proxy) and they are located in dedicated areas and protected so as to be accessible to authorised personnel only.

Label Management:

- in order to prevent the dissemination of inaccurate product information, whether it be on packaging or through advertising campaigns, checks are carried out by the Legal Affairs Department of the Company managing the in-service process, for the purpose of ensuring, for example, that:
  - o any claims made are in compliance with EU regulations and applicable national legislation;
  - o the claim made is in line with actual product characteristics;
  - o any claims and any other information provided to customers and consumers match the composition of the product in terms of quality and quantity;
- the truthfulness of the information provided to customers is guaranteed through a process of legal authorisation and verification of the claims, and, more generally, of the information given on the product packaging and in advertising campaigns, carried out by the function managers indicated in the internal proxies and corporate procedures.

## SECTION G – COUNTERFEITING OF MONEY, LEGAL TENDER AND OFFICIAL STAMPS (ART. 25-BIS AND -BIS 1)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive, in the context of the counterfeiting of money, legal tender and official stamps, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- Cash management for administrative micro-management activities

Management of industrial and intellectual property, including marketing and packaging activities, and Management of production, secondary processes and quality:

- Study of the design of the Group Company's end customer to which After Glass S.p.A. is providing the technical drawing adaptation service (incorporating the customer's design);
- Management of the customer's intellectual property, with particular reference to labelling;
- Management of packaging, products and materials owned by the customer.

### ***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

In general, they are forbidden to spend or put into circulation counterfeit or falsified tender, even if received in good faith. In addition to the above, the recipients of the Model are required to observe other general principles of conduct that the Company has laid down in accordance also with the provisions of the Code of Ethics.

These principles are outlined below:

- it is forbidden to indulge in any kind of conduct giving rise to the production or marketing of goods:
  - using raw materials that are not in compliance with industry standards and/or product specifications;
  - having characteristics that differ from those shown to consumers both on the packaging of the goods and in advertising campaigns;
  - using trademarks, titles or industrial property names belonging to third parties;
  - bearing geographical indications or designations of origin that do not correspond to reality or are distributed without the appropriate authorisations from the product protection consortia;
  - bearing sales names or invented names that do not correspond to the actual origin, provenance and quality of the product, in terms of its composition and/or presentation;

Within the scope of the applicability of crimes regarding the counterfeiting of money, legal tender and official stamps, and of distinctive marks and instruments:

- it is expressly prohibited to market products with altered or counterfeit trademarks and/or distinguishing marks.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are further operating control measures in place designed to prevent the commission of the crimes involving the counterfeiting of money, legal tender and official stamps, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- The main criteria for recognising counterfeit banknotes must be formalised and communicated to the Company personnel who come into contact with money in cash.

With reference to impacts on the Management of industrial and intellectual property, including marketing and packaging activities, please consult the control measures listed in “Section F – Crimes against the individual” and “Section I – Crimes against industry and trade”.

With reference to impacts on the Commercial Management (intercompany), please refer to the control measures listed in “Section B– Corporate Crimes”.

With reference to impacts on the Management of production, secondary processes and quality, please consult the control measures listed in “Section I”.



## SECTION H – COMPUTER CRIMES (ART. 24-BIS)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of computer crimes, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Management of technological infrastructure:

- Access to the IT systems of the Company or of third parties, containing:
  - patents, drawings, R&D activity;
  - marketing data;
  - information reserved for public bodies;
  - banking information;
  - service activation parameters;
  - billing or credit data;
  - payment data.
- Management, by corporate personnel and system administrators, of tools and devices and programmes, through which it is possible to intercept important third party information or impede communications or damage an IT system or remote computing system, at a competitor's facility.
- Falsification of computerised documents relating to, for example, asset statements in electronic format and/or electronic certificates of Company classifications or requirements.
- The unlawful acquisition, holding and management of access credentials (password) to systems belonging to the company or to third parties.

### ***General principles of behaviour***

In keeping with the ethical principles of the company referred to in the General Part of the Organisation Model drawn up in accordance with Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, all Recipients of the Model who, for any reason whatsoever, have been designated or assigned to the management and maintenance of servers, databases, applications, clients and telecommunication networks, plus all those who have been assigned passwords and access keys to the company IT system, are required to comply with the following principles of behaviour and control:

- the personnel may only access the company IT system through the assigned ID codes, which they should change periodically. In particular, the workstation access passwords must be composed of at least 8 alphanumerical characters (with numbers and letters in upper and lower case) and they must not contain references easily traceable to the Recipient. Additionally, any authentication credentials not used for at least 3 months must be blocked so as not to allow access; in the event of dismissal/resignation, they must be disabled immediately;
- the personnel shall refrain from any kind of behaviour that could compromise the confidentiality and integrity of the information belonging to the company and third parties and in particular they shall ensure that they do not leave their IT systems unmanned, that they block them if they have to leave their workstations, using their own access codes, and that they switch off their computer and all other peripheral equipment at the end of their work shift;
- the personnel shall refrain from any kind of behaviour that attempts to overcome or bypass the protective devices of the company or third party IT system;
- the personnel undertake to use the company's computer resources correctly;
- the personnel shall keep the ID codes assigned, refraining from communicating them to third parties who might use them to access confidential corporate data illegally;

- the personnel may not install programs without first having informed the corporate function in charge of the management of IT security;
- the personnel may not use alternative connections to carry out their work - only those supplied by the Company.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of the computer crimes, with particular reference to the instrumental processes that could lead to the commission of crimes, such as the management of the technological infrastructure.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### Management of technological infrastructure:

- the Information & Technology Service of the Company managing the in-service process must implement mechanisms for monitoring traffic and tracing events in the interests of guaranteeing network safety (e.g. detecting network access that is anomalous in terms of frequency, mode or timing);
- the documentation regarding each single activity must be filed in order to guarantee complete traceability of the same;
- the Information & Technology Service of the Company managing the in-service process must formally define the authentication requirements of the systems for the purpose of accessing data and in order to be able to allow remote access to the same by third parties such as consultants and suppliers;
- all attempts by users to access data, the systems and the network in any way whatsoever, must be subjected to periodical verification;
- the system administrators have their own authentication credentials and every time they access the corporate applications this is carefully tracked on logs, in compliance with the provisions laid down by the Data Protection Authority;
- the applications must keep track of any changes made by users to the data and to the systems;
- access to the applications by IT personnel is guaranteed through authorisation instruments;
- the Information & Technology Service of the Company managing the in-service process must define the criteria and the methods for assigning, changing and deleting user profiles, and it must periodically review the accesses assigned with the aid of the heads of Department;
- access to the information residing in the servers and in the corporate databases, including the clients, must be limited by authentication instruments;
- the company server and laptops must be periodically updated on the basis of specific needs;
- the corporate data transmission network must be protected by appropriate access restriction instruments (firewall e proxy);
- the remote routing devices must be installed in dedicated, protected areas so that they are only available to authorised personnel;
- access to areas and to potentially sensitive websites is monitored and restricted since it could be a vehicle for the distribution and dissemination of infected programs ('viruses');
- the corporate server and laptops must be protected by antivirus programmes, which are automatically updated, against the risk of intrusion;
- the Information & Technology Service of the Company managing the in-service process must devise identification, prevention and restoration controls in order to protect the system from malware (viruses), and draft procedures to make users more aware of this problem;
- the Information & Technology Service of the Company managing the in-service process must draft control procedures for the installation, by employees, of software on operating systems;

- clear procedures have been drawn up to identify and report in a timely manner any technical vulnerabilities in the systems;
- the Information & Technology Service of the Company managing the in-service process must implement rules for navigation on the Internet which include, among other things, the use of the network in connection with work activities only, prohibition to download software into corporate IT structures (pdf, share, etc.) or to connect to websites that trigger specific warning messages;
- the Information & Technology Service of the Company managing the in-service process must implement rules for the use of e-mail, which can be summarised in the prohibition to use personal e-mail accounts for purposes that are not related to service requirements;
- content-filtering solutions are envisaged to protect the integrity of the computer system from potential attacks carried out by forbidden means (*botnet*-type *malware*) and updated antivirus software is always installed at workstations.

## **SECTION I – CRIMES AGAINST INDUSTRY AND TRADE (ART. 25-BIS 1)**

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of crimes against industry and trade, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Management of industrial and intellectual property, including marketing and packaging activities:

- Study of the design of the Group Company's end customer to which After Glass S.p.A. is providing the technical drawing adaptation service (incorporating the customer's design);
- Management of the reproduction and dissemination to the public through the corporate website and/or corporate IT systems of material protected by copyright and connected rights.

#### Management of production, secondary processes and quality:

- Analysis, development and design engineering of new patents for industrial production systems/processes.

### ***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

In general, they are forbidden to:

- sell a product with different characteristics from those listed on the label (e.g. place of production, material), misleading the end consumer as regards the origin and provenance of the product;
- bring into the country, commission the manufacturing of, or purchase with intent to market and sell, products with trademarks or other distinctive marks, industrial drawings or models, either domestic or foreign, counterfeit or altered for the express purpose of gaining unfair profits;
- produce and retail products the quality of which is inferior or different to that declared on the label;
- keep trade relations with parties (natural or legal persons) known or suspected of carrying out illegal activities involving the type of crime referred to in art. 25 bis 1 on trademarks, patents and distinctive marks.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of crimes against industry and trade, with particular reference to the processes, reported below, that are instrumental to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### Management of industrial and intellectual property, including marketing and packaging activities:

In addition to the control measures listed in Section F "Breach of copyright crimes" and Section G "Crimes regarding the counterfeiting of money, legal tender and revenue stamps".

- the Legal Affairs Service of the Company managing the in-service process ensures that the industrial and intellectual property management activities and the trademarks and patents portfolio are in compliance with the legislative provisions on the subject;

- the Legal Affairs Service of the Company managing the in-service process verifies the existence of copyrights on the audio-visual materials distributed, and on their correct use in compliance with the restrictions on use laid down by the owner;
- during the conception phase of the new product, the Company carries out all the investigations necessary to exclude the violation of other parties' intellectual and industrial property rights, by investigations into prior behaviour carried out internally or by third party professionals. If a possible violation of other parties' intellectual and industrial property rights is detected, no industrialisation or marketing may be launched until the project has been appropriately reviewed, in order to avoid the characteristics claimed by the said rights;
- specific checks are run on the contents of the publicity communications in order to ensure that they are consistent with the characteristics of the product (the messages must not, in fact, be misleading in any way whatsoever);
- The correct definition of roles and responsibilities is guaranteed for the development and management of the product, as well as for the correct use of the concepts and elaborations that the Company is entitled to make use of;
- the Purchasing and Marketing Department of the Company managing the in-service process must guarantee that product manufacturing and packaging activities are not managed with the aim of producing and putting on sale products with false markings, in order to procure an unfair advantage for the Company;
- the Purchasing and Marketing Department of the Company managing the in-service process must ensure that the characteristics of the products presented in publicity and/or promotional communications and brochures correspond to those of the products put on sale, with particular reference to quantity, quality, origin or provenance of the products;
- appropriate procedures have been drawn up for the control of the entire production and distribution chain, by adding clauses to the contracts stipulated with suppliers to the effect that the latter guarantee, in the performance of their activities, not to damage the rights of third parties;
- the Legal Affairs Service of the Company managing the in-service process verifies that the clauses are effectively added to the suppliers' contracts, giving the latter the responsibility for the work of any subcontractors;
- Controls have also been envisaged for the quality, provenance and origin of the raw materials/semi-finished goods and the products to be put on sale.

#### Management of production, secondary processes and quality

- Using a specific procedure, the company has listed the activities connected with the production, packaging and labelling of marketed products;
- As a further measure, the Company has implemented a quality management system in compliance with ISO 9001;
- Product identification and traceability is ensured throughout all stages of the production, storage and shipping process, guaranteeing product traceability by correlating incoming products with their supplier, production, secondary processing, storage and shipping to the end customer;
- Appropriate preventive control measures are in place to ensure continuous monitoring of the product;
- Specific procedures have been developed for the handling of customer returns and complaints, which include checking the returned goods for non-conformities;
- The Company guarantees the drafting of production plans (for timeframes, quality and costs) by managing the available resources to the best of its ability;
- Various types of action have been provided for in order to ensure the effective operation of the machinery and systems and keep their potential impact on the environment under control:
  - Inspection or Control: a method by means of which the effective operation of the systems is verified each time they are used or put into operation;

- Routine maintenance: a periodic plan of action thanks to which the systems are inspected so that consumable components can be duly replaced;
- Special maintenance: unforeseeable intervention on the systems due to unexpected breakdowns or malfunctions of the machinery.

**SECTION L - CRIME OF INDUCTION TO NOT MAKE DECLARATIONS OR TO MAKE FALSE STATEMENTS TO THE JUDICIAL AUTHORITIES (ART. 25-DECIES)**

***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of crimes involving induction not to make declarations or to make false statements to the Judicial Authorities, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

Management of disputes:

- Management of relations with parties under investigation or charged in criminal proceedings.
- Management of relations with the Judges having jurisdiction, with their technical consultants and assistants, in the context of proceedings of various kinds and their respective appeals.

***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

The Company condemns all behaviour that could, in any way whatsoever, involve, either directly or indirectly, the crime of "Induction not to make declarations or to make false statements to the Judicial Authorities" and/or to facilitate or encourage its commission. In particular, the following general rules of conduct prohibit the following behaviour:

- to promise or offer payments in cash or other benefits to parties involved in legal proceedings for the purpose of inducing them to conceal/omit facts that could lead to penalties/sanctions for the Company, protecting or improving the position of the latter;
- to induce a person not to make declarations or to make false statements to the Judicial Authorities in the course of criminal proceedings, by threat or violence (forcing them physical or morally) to make them conceal/omit facts that could lead to penalties/sanctions for the Company;
- to put in place (either directly or indirectly) any activity that could favour or harm one of the parties involved, in the course of civil, criminal or administrative proceedings;
- to condition or induce, in any way or by any means, the response of persons called upon to answer to the Judicial Authorities, so as to prevent them from making declarations, or force them to make declarations that do not correspond to the truth.

***Control procedures***

In addition to the general rules of conduct listed above, please refer to the principles of behaviour indicated in "Section A: Crimes against the Public Administration", designed to prevent the commission of the crime of induction not to make declarations or to make false statements to the Judicial Authorities in the context of the sensitive activities identified in the pertinent instrumental processes.

Moreover the Legal Affairs Service undertakes to guarantee the traceability and monitoring of any pre-litigation situations or of any litigation in course, including any out-of-court settlements.

## Management of disputes

- The Company has formally identified the persons entitled to act in its name and on its behalf (active or passive legitimacy). They are appointed by means of a special power of attorney conferring the legal representation of the Company upon them in the event of court or out-of-court litigation, indicating the limits and scope within which they can act in the name and on behalf of the Company;
- Constant monitoring of proceedings is ensured and supervised directly by the Company's Legal Affairs Department, which manages the in-service process jointly with the CEO, the management figures involved and any external legal advisors;
- Any major disputes are also promptly notified to the auditors so that the appropriate modifications can be made to the financial statements (i.e. provision for bad debts); they are also reported to the board of statutory auditors.

## **SECTION M – ENVIRONMENTAL CRIMES (ART. 25-UNDECIES)**

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of environmental crimes, are shown in detail in the Matrix of Crime Risk Activities kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Management of the environmental impacts generated by activities and processes:

- Management of the collection, transportation, recycling, disposal and intermediation of waste (generated by all corporate sites) also by assigning the activity to third party companies.
- Management of communications and the fulfilment - also via a remote computing system - of obligations towards Public Bodies as part of the activities connected with waste management.
- Fulfilment of the obligations imposed by the Authorities regarding emissions into the atmosphere - also with reference to the self-controls required by law when in possession of authorisations.
- Management of the disposal of industrial waste water deriving from production and plant activities.
- Management of the underground collection drums existing on the production sites with a view to avoiding spillages and/or subsoil pollution.
- Activities connected with the management and maintenance of systems containing greenhouse gases or ozone depleting substances.

### ***General principles of behaviour***

The Company promotes the dissemination of a culture of safety and awareness of the risks connected with the working activities carried out in its sites, requesting, at each corporate level, responsible and environmentally friendly behaviour, with a view to operating in full compliance with environmental measures and contractual conditions, and with the standards and legislation in force.

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

In general, they must:

- comply with the standards imposed for the protection of the environment, carrying out, in particular, all the appropriate controls and activities designed to safeguard the environment;

- in line with their own training and experience, as well as with the instructions and means supplied or made available by the Company, behave in a prudent, correct, transparent and cooperative manner in order to safeguard the environment;
- make correct use of machinery, equipment, tools, hazardous substances and compounds, transport vehicles and other work equipment, in order to avoid environmental problems;
- encourage the continuous improvement of the measures designed to safeguard the environment, taking part in the monitoring, evaluation and review of the effectiveness and efficiency of the measures implemented;
- respond directly, in dangerous situations and only in cases of urgency, within the scope of their own competences and possibilities;
- contribute to the fulfilment of all the obligations imposed by the competent authorities or, in any case, necessary for safeguarding the environment during work activities.
- verify, before entering into business relations, the respectability and reliability of the suppliers providing waste management services, by acquiring and checking the validity and relevance of any communications and authorisations, as well as any environmental certifications in their possession;
- ensure that their waste disposal vehicles are effectively authorised for the transportation of the specific type of waste in question;
- periodically verify the environmental communications, certifications and authorisations, keeping in mind their expiry dates and their renewal;
- apply for and acquire in advance any environmental authorisations needed for the performance of their activity, and update/renew any existing ones, where necessary;
- periodically update the archives of the authorisations, registrations and communications acquired from third party suppliers and report any variations observed in a timely manner to the designated function;
- report, to the environmental reference personnel, any anomalies or risks for the environment.

With reference to the principles of behaviour, it is expressly prohibited to:

- behave with intent to violate the provisions laid down on waste management;
- violate, with culpable or malicious intent, the environmental protection legislation in order to obtain an economic benefit, either directly or indirectly, minimising, or in any case, reducing, the expenditure or time dedicated to the implementation of all of the activities connected with the protection of the environment;
- falsify or alter environmental communications to the Public Administration (e.g. ARPA (Regional Environmental Protection Agency), Provincial Authorities, ASL (Local Health Service), Municipal Authorities, Judicial Authorities, Municipal Police, etc.);
- abandon or dump waste in an uncontrolled manner, in either a solid or liquid state, into surface and underground waters;
- carry out activities connected with the management of waste without having a specific authorisation for its disposal and recycling;
- mix different categories of hazardous waste (or mix hazardous waste with non-hazardous waste);
- violate reporting requirements, and the obligation to keep the records and forms required for waste management;
- falsify or alter and/or fill in the waste analysis certificates with information that is incorrect or untrue regarding the nature, composition and chemical/physical characteristics of the waste in question;
- falsify or alter the waste analysis certificate
- violate the obligation, in case of an event that could potentially contaminate the site, to



implement the required prevention and reclamation activities, notifying the competent authorities in a timely manner;

- falsify or alter any documents to be submitted to the Public Administration or Control Authorities, or omit to report, in a timely manner, information or data on facts or circumstances that could compromise the protection of the environment or the public health;
- prevent access to the premises of parties designated to carry out controls;
- carry out or participate in organised activities for the illegal trafficking of waste.

More in particular, the Company undertakes to:

- define resources, roles and responsibilities for the implementation of the legislative and regulatory provisions on environmental protection;
- supply Recipients with suitable information and training on environmental crimes;
- monitor the observance by Recipients of the operating procedures adopted to prevent the commission of environmental crimes, and update any existing procedures, following the need to implement the system and/or redefine tasks and responsibilities;
- take part in the training and education programmes for the prevention of environmental crimes;
- comply with the corporate instructions designed to guarantee the prevention of pollution and a speedy response to environmental emergencies and, in general, the management of environmental aspects deemed to be important;
- not to discharge industrial waste waters, liquid waste or hazardous substances used in work processes into the soil, subsoil, surface and underground waters;
- report to the heads of the appropriate functions and/or the managers any information relating to situations at risk of environmental impact or emergency situations which could lead to the commission of the Environmental Crimes, by parties either internal or external to the organisation;
- Alert the competent authorities to any polluting events or to the danger of pollution, supplying all the relevant information;
- report to the appropriate parties pursuant to the TUA (Consolidated Law on the Environment) the failure of the Recipient of the waste to return a copy of the waste identification form, duly signed.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of crimes against the environment, with particular reference to the instrumental process that could lead to the commission of crimes such as management of the environmental impacts generated by activities and processes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### **Management of the environmental impacts generated by activities and processes:**

- the characterisation and classification of the waste must consist of the identification, analysis, classification and registration of the waste, comparing these against the data on the certificates supplied by the waste analysis laboratory, and of the correct classification of the waste reported in the documentation required by the legislation in force for the handling and movement of waste;
- The temporary storage of waste must be carried out envisaging the definition of the criteria for selecting/creating areas designated to the temporary storage of waste; the identification of the areas designated to the temporary storage of waste; the collection of waste by uniform categories and identification of the types of waste permitted in the area designated for temporary storage and the start-up of operations to recycle or dispose of the collected waste, in line with

the frequency indicated and/or upon reaching the quantity limits envisaged by the relative regulation in force;

- waste management must be carried out in compliance with the requirements of the legislation in force and the authorisations obtained, having recourse to the support of an external supplier able to take care of obtaining and checking the authorisations and the professional and technical capabilities;
- the waste must be handled and moved in such a way as to prevent environmental damage.
- the roles and responsibilities of the employees involved in the management of the forms are defined;
- the points of emission into the atmosphere are clearly identified, to enable correct management of the emission authorisations and the monitoring of the actual emissions;
- the competences and responsibilities of the various functions involved in the waste water disposal process are formally defined;
- it is the responsibility of the Environment and Safety Function to manage the periodical inspections to ensure compliance with the waste disposal parameters, also seeking the aid of an external professional; the Environment and Safety Function must guarantee the correct management of the temporary waste storage areas on the basis of the type and quantities of the waste produced, in compliance with the limitations required by the legislation in force;
- methods and criteria have been devised for the inventory of assets containing harmful substances and the definition of the respective maintenance control plan and/or the termination of use and disposal of the asset, according to the legislation in force, and for the periodical inspections to check compliance with the plan and the activation of corrective actions in the event of non-compliance.

## **SECTION N – CRIME OF EMPLOYING ILLEGALLY STAYING THIRD-COUNTRY NATIONALS (ART. 25-DUODECIES)**

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of the crime of employing illegally staying third-country nationals, are shown in detail in the Matrix of Activities at Risk of Crime kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Selection, hiring and management of personnel (including expense accounts):

- Hiring and management of non-EU employees, particularly in connection with the following activities:
  - application for and verification of residence permit;
  - monitoring and renewal of residence permit;
  - verification of age limits;
  - verification of the working conditions.

### ***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of behaviour and control.

As a general rule, it is expressly prohibited to hire employees from outside the European Union who have not fulfilled the mandatory legal requirements to reside and work on national territory.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of the crime of employing illegally staying third-country nationals, with particular reference to the instrumental processes that could lead to the commission of crimes, such as the selection, hiring and management of personnel.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

#### Selection, hiring and management of personnel (including expense accounts):

- the Human Resources Department of the Company managing the in-service process guarantees the correct and timely management/fulfilment of all the obligations towards the appropriate Public Bodies provided for by the law covering the hiring of non-EU personnel;
- the Human Resources Department of the Company managing the in-service process promptly ensures that the new employee holds a valid residence permit or that the said permit is being renewed in accordance with the expiry terms provided for by the law;
- The expiry and renewal dates of the residence permits are monitored.

## SECTION O – TAXATION CRIMES (ART. 25-QUINQUESDECIES)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of taxation crimes, are shown in detail in the Matrix of Crime Risk Activities kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies;

- General accounting management, with particular reference to the activities of:
  - identification, classification, control and filing of all operational events having administrative, financial and economic effects;
  - proper maintenance of administrative relations with third parties (e.g. customers, suppliers);
  - verification of data from the feeding systems.
- Management of corporate tax affairs and respective tax returns, with particular reference to the following activities:
  - calculation of the taxes due;
  - verification of the documentation;
  - signing of the tax return;
  - transmission of the tax return.
- The collection, aggregation and evaluation of the accounting data necessary for the preparation of the draft of the Financial Statements and the reports annexed to the economic/asset position tables to be submitted to the resolution of the Administrative Body.
- Documentation, filing and storage of the information concerning the business activities (e.g. accounting records, company ledgers).
- Management of tangible, intangible and financial fixed assets.

#### Management of giveaways, sponsorships, donations and charitable contributions

- Management of giveaways, donations and sponsorships.

#### Selection, hiring and management of personnel (including expense accounts management)

- Selection and hiring of employees.

#### Management of public funding

- Drafting of the administrative, economic and technical documentation required by calls for tenders for the attainment of the public funding and for the subsequent reporting to the funding public entity on the use of the funds obtained (including the deductions, tax expenditure and tax credits provided for by Decree-Law No. 18 of 17 March 2020 (Decreto Cura Italia) and Decree-Law No. 34 of 19 May 2020 (Decreto Rilancio).
- Management of tax credits deriving from important investments (e.g. Research & Development, Industry 4.0 Plant, etc.).

### ***General principles of behaviour***

Consistent with the corporate ethical principles set out in the General Section of the Organisational Model pursuant to Legislative Decree no. 231/2001 and the Code of Ethics adopted by the Company,

when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to compliance with the following principles of conduct and supervision.

In particular, they are obliged to:

- ensure compliance with laws, regulations and, in general, all applicable tax provisions;
- apply the professional duty of care required to arrive at reasonable and well-founded solutions;
- ensure that all decisions are taken by people endowed with the appropriate skills and experience, and that they are backed up by suitable documentation;
- behave in accordance with the principle of utmost caution. In this regard, wherever the tax law applicable to the case is unclear or subject to multiple interpretations, the support of external consultants with appropriate professional expertise will have to be sought. If deemed appropriate, have recourse to a further professional evaluation ( second opinion) or to forms of preventive dialogue with the Financial Administration Department, in order to agree upon – by mutual agreement and where reasonably possible using the tools provided by the tax system – the fairest applicable tax regime;
- ensure that the tax burden is correctly calculated and shown in the tax returns in accordance with the legislation in force and the instructions provided by the Financial Administration Department;
- develop and promote relations with tax authorities based on the principles of fairness, honesty and mutual transparency.
- behave correctly, transparently and cooperatively, in compliance with the law and with internal procedures, in all activities geared at calculating taxes and presenting tax returns, drawing up financial statements, managing the asset and liability cycles, and the finance and treasury activities;
- strictly observe all the rules laid down by tax legislation and, in particular, guarantee the punctual and correct fulfilment of the tax obligations incumbent on the Company;
- provide the Company's tax advisors with all the accounting documents relating to the Company's activities;
- inform the Supervisory Body in the event of anomalous situations in the Company's financial and economic relations;
- ensure, with regard to financial management, the traceability of all monetary transactions and that all the necessary controls are in place to guarantee the transparency of financial flows.

As a general rule, such persons are forbidden from improperly or unlawfully altering any declarations or accounting documents that might have an impact, even minimal, on the calculation of the taxes due. In particular, it is forbidden for them to:

- issue invoices to counterparties without prior verification of an order confirmation, or of the service effectively having been carried out;
- issue invoices for transactions or activities that have not been carried out or have only been partially carried out, following the contractual agreements stipulated with the counterparty;
- make payments to third parties not included in the contractual relationship between the Company and the counterparty to the contract;
- make payments for invoices sent to the Companies without first verifying the existence of the approval of the service rendered or of the actual receipt of the goods covered by the invoice received;
- record bank movements - whether they be assets or liabilities - in the accounts that have not been recorded in the accounting documents thus proving that the actual service received or rendered was effectively received or rendered;
- indicate in the documentation submitted for the tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities;
- destroy or conceal all or part of the accounting records and/or any documents that have to be preserved by law;

- fail to present tax returns on income, VAT and withholding tax, such presentation being mandatory;
- resort to the institute of compensation, pursuant to art. 17 of Legislative Decree No. 241/1997, presenting non-existent or undue tax credits to the Financial Administration Department in order to evade the payment of taxes due.
- amend filed documents in such a way as to obstruct the traceability of decisions made and processes followed;
- record false documents in the mandatory accounting records;
- keep false documents for the purposes of evidence against the Financial Administration Department;
- pretend to transfer or perform other fraudulent actions on the Company's assets that could render ineffective, in whole or in part, the procedure for the enforced collection of any tax debts due by the Company.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of taxation crimes, with particular reference to the processes, reported below, that are instrumental to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

With reference to the sensitive process Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”, “Section B – Corporate crimes”, “Section C - Crimes of possession of stolen goods, money laundering and use of money, goods or assets of illegal origin, and self-laundering and crimes concerning payment instruments other than cash” and “Section G - Counterfeiting of money, legal tender and official stamps”.

With reference to the sensitive process Management of giveaways, sponsorships, donations and charitable contributions, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”.

With reference to the sensitive process Selection, hiring and management of personnel (including expense accounts management), please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”, “Section B – Corporate crimes” and “Section E – Crimes against the individual”.

With reference to the sensitive process Management of public funding, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”.

## SECTION Q - ORGANISED CRIMES AND TRANSNATIONAL CRIMES (ART. 24-TER - ART. 10 L. 146/2006)

### ***Identification of the activities and operations at risk***

The activities that the Company has identified as being sensitive in the context of organised crimes and transnational crimes are shown in detail in the Matrix of Crime Risk Activities kept by the Company, together with some hypothetical examples of how and why this illicit behaviour could be carried out.

These activities are summarised below:

#### Purchasing of raw materials, machinery, packaging, and consultancy services:

- Purchasing of machinery, system parts or spare parts, also for extension of the production line.

#### Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies:

- Management of cash and financial flows.

#### Selection, hiring and management of personnel (including expense accounts management):

- Management of practices for entry into Italy and relations with the competent Public Officials and Bodies (e.g. Consulates and Embassies) regarding:
  - requests for visas/authorisations for travelling support technicians and staff of foreign branches;
  - applications for obtaining visas/authorisations for clients.

#### Management of disputes:

- Management of relations with parties under investigation or charged in criminal proceedings;
- Management of relations with third parties for the definition of pre-litigation situations or of litigation undertaken against the Company.

#### Management of the environmental impacts generated by activities and processes:

- Management of the collection, transportation, recycling, disposal and intermediation of waste (generated by all corporate sites) also by assigning the activity to third party companies.

### ***General principles of behaviour***

In keeping with the ethical principles of the company referred to in the General Part of the Organisation Model drawn up in accordance with Legislative Decree 231/2001 and the Code of Ethics adopted by the Company, when carrying out the above-mentioned sensitive activities, all Recipients of the Model are bound to comply with the following principles of behaviour and control.

As a general rule, such persons:

- are forbidden from using, even occasionally, the economic activity of the Company for the purpose of enabling or facilitating the commission of one or more of the offences listed in Article 24-ter of Legislative Decree 231/2001;
- are forbidden from providing services for third parties that are not properly justified by the contractual relationship existing with the same and/or pertinent, in terms of the type of assignment to be provided;
- are forbidden from receiving or disbursing payments for supplies or services that are either non-existent or beyond the ordinary course of business;
- are required to guarantee total compliance with applicable laws and corporate procedures, as well as with the principles of fairness, transparency, good faith, the separation of roles and responsibilities and the traceability of documents.

The Recipients of the Model are required to refrain from engaging or participating in conduct that, considered individually or collectively, may constitute the types of crimes listed in Annex 1 (Organised Crime and Transnational Offences).

They are also expressly forbidden from engaging in conduct contrary to the provisions of the laws in force in any country in which the Recipients carry out their activities.

### ***Control procedures***

In addition to the general rules of conduct listed above, there are also further operating control measures designed to prevent the commission of organised crimes and transnational crimes, with particular reference to the instrumental processes, reported below, that could lead to the commission of crimes.

In particular, these principles are specifically implemented in the application procedures available on the company intranet.

With reference to the sensitive process Purchasing of raw materials, machinery, packaging, and consultancy services, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”, “Section B – Corporate crimes”, “Section C - Crimes of possession of stolen goods, money laundering and use of money, goods or assets of illegal origin, and self-laundering and crimes concerning payment instruments other than cash” and “Section E – Crimes against the individual”.

With reference to the sensitive process Management of cash and financial flows, preparation of the financial statements, management of fiscal obligations and relations with the Control Bodies, please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”, “Section B – Corporate crimes”, “Section C - Crimes of possession of stolen goods, money laundering and use of money, goods or assets of illegal origin, and self-laundering and crimes concerning payment instruments other than cash” and “Section G - Counterfeiting of money, legal tender and official stamps”.

With reference to the sensitive process Selection, hiring and management of personnel (including expense accounts management), please consult the control measures listed in “Section A – Crimes against the Public Administration, including the offence of undue induction to give or promise benefits”, “Section B – Corporate crimes “ and “Section E – Crimes against the individual”.

With reference to the sensitive process Management of disputes, please consult the control measures listed in “Section L - Crime of induction to not make declarations or to make false statements to the Judicial Authorities”.

With reference to the sensitive Management of the environmental impacts generated by activities and processes process, please consult the control measures listed in “Section M - Environmental crimes”.



## **ANNEX 1 – LIST OF PREDICATE OFFENCES IMPLYING ADMINISTRATIVE RESPONSIBILITY PURSUANT TO LEGISLATIVE DECREE 231/2001**

### **Crimes against the Public Administration (art. 24 and 25):**

- Embezzlement against the Italian State or other public body or of the European Union (art. 316-bis, Criminal Code);
- Misappropriation of public funds to the detriment of the State or other public body or the European Union (art. 316-ter, Criminal Code);
- Defrauding the State or other public body (art. 640, paragraph 2, no.1, Criminal Code);
- Aggravated fraud to obtain public funds (art. 640-bis, Criminal Code);
- Computer fraud to the detriment of the State or another public body (art. 640-ter, Criminal Code);
- Extortion (art. 317, Criminal Code);
- Corruption for the exercise of a function (art. 318, Criminal Code);
- Corruption by action contrary to official duties (art. 319, Criminal Code);
- Aggravating circumstances (art. 319-bis, Criminal Code);
- Judicial corruption (art. 319-ter, Criminal Code);
- Undue induction to give or promise benefits (art. 319-quater, Criminal Code);
- Corruption of a person in charge of a public service (art. 320, Criminal Code);
- Sanctions for the corrupter (art. 321, Criminal Code);
- Instigation to corruption (art. 322, Criminal Code);
- Misappropriation, extortion, undue induction to give or promise benefits, corruption and instigation to corruption of members of European Community bodies or officials of the European Community and of States (art. 322-bis, Criminal Code).

### **Computer crimes and illegal processing of data introduced into the Decree by Law 48/2008 (art. 24-bis):**

- Fraudulent acts concerning a public electronic document or document with evidential effectiveness (art. 491-bis, Criminal Code);
- Unlawful access to a computer system or remote computing system (art. 615-ter, Criminal Code);
- Unlawful possession or dissemination of access codes to computer or remote computing systems (art. 615-quater, Criminal Code);
- Distribution of equipment, devices or programmes aiming to damage or interrupt the operation of a computer or remote computing system (art. 615-quinquies, Criminal Code);
- Interception, hindering or interruption of computer or remote computing communications (art. 617-quater, Criminal Code);
- Installation of equipment for the interception, hindering or interruption of computer or remote computing communications (art. 617-quinquies, Criminal Code);
- Damage to information, data and computer programmes (art. 635-bis, Criminal Code);
- Damage to information, data and computer programmes used by the State or other public body or, in any case, for public service (art. 635-ter, Criminal Code);
- Damage to computer or remote computing systems (art. 635- quater, Criminal Code);

- Damage to computer or remote computing systems for public service (art. 635-quinquies, Criminal Code);
- Computer fraud by the party providing electronic signature certification services (art. 640-quinquies, Criminal Code);

**Organised crimes introduced into the Decree by Law 94/2009 (art. 24-ter).**

- Association to commit a crime (art. 416, Criminal Code);
- Mafia-style conspiracy, also foreign (art. 416-bis, Criminal Code);
- Political-Mafia vote exchange (art. 416-ter Criminal Code);
- Kidnapping for the purposes of extortion (art. 630, Criminal Code);
- Association to commit the crime of drug trafficking (art. 74, Presidential Decree No. 309 of 09 October 1990);
- Crimes of illegal manufacturing, introduction into the country, sale, transfer, holding and carrying in a public place or a place open to the public of military weapons, war-like weapons or parts of the same, of explosives, smuggled arms or ordinary firearms, excluding those provided for by article 2, paragraph three of Law no. 110 of 18 April 1975, (art. 407, paragraph 2, lett. a), number 5) of Code of Criminal Procedure);
- All crimes if committed taking advantage of the conditions provided for under art. 416-bis of the Criminal Code, to facilitate the activity of the associations provided for by the same article (Law 203/91).

**Transnational crimes, introduced into the Decree by Law 146/2006 (art. 10 of Law 146/2006):**

- Association to commit a crime (art. 416, Criminal Code);
- Mafia-style association, also foreign (art. 416-bis, Criminal Code);
- Association to commit the crime of contraband of foreign tobacco products (art. 291-quater of Presidential Decree 43/1973);
- Association to commit the crime of drug trafficking (art. 74 of Presidential Decree 309/1990);
- Provisions against illegal immigration (Article 12 of Legislative Decree 286/1998);
- Induction not to make declarations or to make false statements to the Judicial Authorities (art. 377-bis, Criminal Code);
- Aiding and abetting (art. 378, Criminal Code);

**Crimes regarding the counterfeiting of money, legal tender and official stamps, and of distinctive marks and instruments, introduced into the Decree by Law 409/2001 and amended by Law 99/2009 (art. 25-bis):**

- Counterfeiting of money, complicit use and introduction into the country of falsified tender (art. 453, Criminal Code);
- Alteration of tender (art. 454, Criminal Code);
- Non-complicit use and introduction into the country of falsified tender (art. 453, Criminal Code);
- Use of falsified tender received in good faith (art. 457, Criminal Code);
- Falsification of official stamps, introduction into the State, purchase, possession or circulation of falsified official stamps (art. 459, Criminal Code);
- Counterfeiting of watermarked paper used to produce legal tender or official stamps (art. 460, Criminal Code);

- Manufacture or possession of watermarked paper or other instruments designed for the counterfeiting of money, official stamps or watermarked paper (art. 461, Criminal Code);
- Use of counterfeit or falsified official stamps (art. 464, paragraphs 1 and 2, Criminal Code);
- Counterfeiting, alteration or use of distinguishing marks or signs, or patents, models or drawings (art. 473, Criminal Code);
- Introduction into the country and to the market of industrial products with false markings (art. 474, Criminal Code).

**Crimes against industry and trade, introduced into the Decree by Law 99/2009 (art. 25-bis 1):**

- Disruption of the freedom of industry or trade (art. 513, Criminal Code);
- Unlawful competition using threats or violence (art. 513-bis, Criminal Code);
- Fraud against national industries (art. 514, Criminal Code);
- Trade fraud (art. 515, Criminal Code);
- Sale of non genuine foodstuffs as genuine (art. 516, Criminal Code);
- Sale of industrial products with false markings (art. 517, Criminal Code);
- Manufacture and trade of goods produced through the illicit use of industrial property rights (art. 517-ter, Criminal Code);
- Counterfeiting of geographical indications or designations of origin of food products (art. 517-quater, Criminal Code).

**Corporate crimes, introduced by Leg. Dec. 61/2002 as amended by Law 262/2005 (Article 25-ter):**

- False company communications (art. 2621, Civil Code);
- Minor offences (art. 2621-bis, Civil Code);
- False company communications for listed Companies (art. 2622, Civil Code);
- Obstruction of controls (art. 2625, Civil Code);
- Undue repayment of contributions (art. 2626, Civil Code);
- Illegal distribution of profits and reserves (art. 2627, Civil Code);
- Illegal transactions on shares, company shares or shares of parent companies (art. 2628, Civil Code);
- Transactions to the detriment of creditors (art. 2629, Civil Code);
- Failure to report a conflict of interests (art. 2629-bis, Civil Code);
- Fictitious creation of capital (art. 2632, Civil Code);
- Improper distribution of company assets by liquidators (art. 2633, Civil Code);
- Corruption among private parties (art. 2635, Civil Code);
- Instigation to corruption among private parties (art. 2635-bis, Civil Code);
- Unlawful influence over shareholders' meetings (art. 2636, Civil Code);
- Illegal speculation (art. 2637, Civil Code);
- Obstruction of the duties of public supervisory authorities (art. 2638, Civil Code).

**Crimes of terrorism or subversion of the democratic order, introduced into the Decree by Law 7/2003 (art. 25-quater);**

- Subversive associations (art. 270, Criminal Code);

- Association for the purpose of national and international terrorism or subversion of the democratic order (art. 270-bis, Criminal Code);
- Assistance to associates (art. 270-ter, Criminal Code);
- Recruitment for the purpose of national and international terrorism (art. 270-quater, Criminal Code);
- Organisation of transfers for the purpose of terrorism (art. 270-quater 1, Criminal Code);
- Training activities for the purpose of national and international terrorism (art. 270-quinquies, Criminal Code);
- Financing of conduct for the purpose of terrorism (art. 270-quinquies 1, Criminal Code);
- Misappropriation of goods or money subjected to distraint (art. 270-quinquies 2, Criminal Code);
- Conduct for the purpose of terrorism (art. 270-sexies, Criminal Code);
- Confiscation (art. 270-septies, Criminal Code);
- Attack for the purposes of terrorism or subversion (art. 280, Criminal Code);
- Act of terrorism with deadly weapons or explosives (art. 280-bis, Criminal Code);
- Acts of nuclear terrorism (art. 280-ter, Criminal Code);
- Kidnapping for the purposes of terrorism or subversion (art. 289 bis, Criminal Code);
- Instigation to commit any of the crimes referred to in the first and second items (art. 302, Criminal Code);
- Political conspiracy by agreement (art. 304, Criminal Code);
- Political conspiracy by association (art. 305, Criminal Code);
- Formation of and participation in an organised gang (art. 306, Criminal Code);
- Assistance to the participants of conspiracies or armed gangs (art. 307, Criminal Code);
- Seizing, hijacking and destruction of an aeroplane (art. 1, Law no. 342/1976);
- Damage to onshore installations (art. 2, Law no. 342/1976);
- Provisions governing crimes against the security of shipping and the security of permanent installations on the intercontinental platform (art. 3, Law no. 422/1989);
- Urgent measures for the protection of the democratic order and public safety (art. 1 Leg. Dec. 625/1979 - amended in Law 15/1980);
- International convention for the suppression of the financing of terrorism New York 9 December 1999 (art. 2 Conv New York 9/12/1999).

**Female genital mutilation, introduced into the Decree by Law 7/2006 (art. 25-quater 1);**

**Crimes against the individual, introduced into the Decree by Law 228/2003 and amended by Law 38/2006 (art. 25-quinquies):**

- Reduction or maintenance in slavery or servitude (art. 600, Criminal Code);
- Child prostitution (art. 600-bis, paragraph 1, Criminal Code);
- Child pornography (art. 600-ter, Criminal Code);
- Possession of pornographic material (art. 600-quater, Criminal Code);
- Virtual pornography (art. 600-quater, Criminal Code);
- Tourism for the purposes of child prostitution (art. 600-quinquies, Criminal Code);
- Human trafficking (art. 601, Criminal Code);
- Slave trading (art. 602, Criminal Code);

- Illicit brokering and exploitation of labour (art. 603-bis Criminal Code);
- Solicitation of minors (art. 609-undecies, Criminal Code).

**Market abuse, introduced into the Decree by Law 62/2005 and amended by Law 262/2005 (art. 25-sexies):**

- Abuse of inside information (Article 184 of Legislative Decree 58/1998);
- Market manipulation (Article 185 of Legislative Decree 58/1998).

**Culpable crimes committed in violation of the accident prevention and health, hygiene and occupational safety laws, introduced into the Decree by Law 123/2007 (art. 25-septies):**

- Manslaughter (art. 589, Criminal Code);
- Actual or grievous bodily harm (art. 590, Criminal Code)

**Money laundering crimes, introduced into the Decree by Leg. Dec. 231/2007 (Article 25-octies):**

- Possession of stolen goods (art. 648, Criminal Code);
- Money laundering (art. 648-bis, Criminal Code);
- Use of money, goods or assets of illegal origin (art. 648-ter, Criminal Code);
- Self-laundering (art. 648-ter, Criminal Code).

**Crimes concerning payment instruments other than cash (art. 25 octies 1):**

- Improper use and falsification of means of payment other than cash (art. 493-ter Criminal Code);
- Unlawful possession or distribution of equipment, devices or IT programmes with the intention of committing crimes concerning payment instruments other than cash (art. 493-quater, Criminal Code);
- Computer fraud to the detriment of the State or other public body, in the aggravating circumstance of transferring money, monetary value or virtual currency (art. 640 ter of the Criminal Code).

**Breach of copyright crimes, introduced into the Decree by Law 99/2009 (art. 25-novies):**

- The placing on a remote computing system available to the public, using a connection of any kind, of a protected intellectual property or part of the same (art. 171, first paragraph, lett. a-bis, Law 633/41);
- The crimes described in the point above, committed in relation to a work belonging to another party not intended for publication, i.e. with usurpation of authorship, or by deforming, mutilating or modifying the work so as to offend the honour or damage the reputation of the author (art. 171, third paragraph, Law 633/41);
- Unauthorized duplication for profit of computer programmes; importation, distribution, sale or possession for commercial or other business purposes or renting of programmes recorded on media not stamped by the SIAE; development of devices for the sole purpose of allowing or facilitating the unauthorised removal or functional avoidance of devices used to protect computer programmes (art. 171 bis, paragraph 1, Law 633/41);
- Reproduction, transfer to different media, distribution, communication, presentation or public demonstration of the contents of a database in violation of the provisions laid down in articles 64-quinquies and 64-sexies of Law 633/41, in order to gain profit and on media not stamped by the SIAE; extraction or re-use of the database in violation of the provisions laid down in articles 102-bis and 102-ter of Law 633/41; distribution, sale and renting of the database (art. 171-bis, second paragraph of Law 633/41);

- Unauthorised duplication, reproduction, transmission or public dissemination by any means of all or part of an intellectual property developed for use on television or in the cinema, sale or rental of discs, tapes or analogous media, or any other media containing sounds or images from musical works, films or similar audiovisual works or sequences of moving images; unauthorised reproduction, transmission or public dissemination by any means of all or part of literary, theatrical, scientific or educational, musical, theatrical-musical or multimedia works, even if included in collective or composite works or databases; introduction into the country, possessing with intent to sell or distribute, distributing, putting on sale, renting or transferring under any title, projecting in public, television broadcasting by any means and radio broadcasting or dissemination for public listening, of the unauthorised duplications or reproductions referred to in this point, even without participating in their duplication or reproduction; possession with intent to sell or distribute, distribution, putting on sale, renting or licensing under any title, public projection and television or radio broadcast by any means, listening in public to the aforementioned unauthorised duplications or reproductions; possession with intent to sell or distribute, distribution, putting on sale, renting or licensing under any title, public projection and television or radio broadcast by any means, of video cassettes, music cassettes, any other medium containing sounds or images from musical works, films or similar audiovisual works or sequences of moving images, or of any other media that are required, pursuant to Law 633/41, to have the SIAE mark affixed and which do not have this mark, or which have a counterfeit or altered mark; retransmission or dissemination by any means of an encrypted service received by means of devices or parts of devices designed to decode data transmitted with conditional access, without the approval of the lawful distributor; introduction into the country, possessing with intent to sell or distribute, distributing, selling, renting, transferring under any title, promoting the sale of and installing special decoding devices or components which make it possible to access an encrypted service without paying the required fee; manufacturing, importing, distributing, selling, renting, transferring under any title, advertising the sale or rental or possessing for commercial purposes equipment, products or components or services the commercial use or primary purpose of which is to bypass the technological measures referred to in art. 102-quater of Law 633/41, or which have been mainly designed, produced, adapted or built to allow or facilitate the bypassing of the aforementioned measures; unauthorised removal or alteration of the electronic information concerning the rights referred to in article 102-quinquies, or distributing, importing with intent to distribute, broadcasting by radio or television, communicating or making available to the public, works or other protected materials from which the above-mentioned electronic information has been removed or altered (art. 171-ter, paragraph 1 of Law 633/41);
- Reproduction, duplication, transmission or unauthorised broadcasting, sale or marketing, transfer under any title or unauthorised importation of more than fifty copies or originals of works protected by copyright and related rights; dissemination to the public for profit, by publication in a system of online networks, by any means, of an intellectual property, or part thereof, protected by copyright; commission of one of the crimes referred to in the previous point by anyone engaging as a business in reproducing, distributing, selling, marketing or importing works protected by copyright and related rights; promotion or organisation of the illegal activities referred to in the previous point (art. 171-ter, paragraph 2 of Law 633/41);
- Failure to communicate to the SIAE within thirty days of the date in which the media was put on the market on national or foreign territory the identification data of media for which the SIAE mark is not required, as per article 181-bis of Law 633/41, by the manufacturers or importers of such media, or false declaration of the said data (art. 171-septies of Law 633/1941);
- Fraudulent manufacture, sale, importation, promotion, installation, modification and utilisation for public or private use of devices or parts thereof designed for decoding audiovisual broadcasts with conditional access over the air, by satellite or by cable, in analogue or digital form (art. 171-octies of Law 633/41).

**Crime of induction not to make declarations or to make false statements to the Judicial Authorities (art. 377-bis, Criminal Code), introduced into the Decree by Law 116/2009 (art. 25-decies)**

**Environmental crimes, introduced by Leg. Dec. 121/2011 (art. 25-undecies):**

- Environmental pollution (art. 452-bis, Criminal Code);
- Environmental disaster (art. 452-quater, Criminal Code);
- Criminal negligence against the environment (art. 452-quinquies, Criminal Code)
- Trafficking and abandonment of highly radioactive material (art 452-sexies, Criminal Code);
- Aggravating circumstances (art. 452-octies, Criminal Code);
- Killing, destruction, capturing, taking or possession of specimens of protected wild fauna or flora species (art. 727-bis, Criminal Code);
- Destruction or deterioration of habitats within a protected site (art. 733-bis, Criminal Code);
- Dumping of industrial waste water containing hazardous substances without authorisation, or following the suspension or withdrawal of authorisation, and dumping into the sea, by ships or aircraft, of substances and materials the spillage of which is absolutely prohibited (Article 137 sections 2, 3, 5, 11 and 13 of Legislative Decree 152/2006);
- Unauthorised waste management activities (Article 256 sections 1, 3, 5 and 6 second sentence of Legislative Decree 152/2006);
- Failure to carry out site reclamation activities in compliance with the project approved by the competent authorities (Article 257 sections 1 and 2 of Legislative Decree 152/2006);
- Breach of reporting requirements, record-keeping and forms required (Article 258 section 4 second sentence of Legislative Decree 152/2006);
- Illegal trafficking of waste (Article 259 section 1 of Legislative Decree 152/2006);
- Organised activities for the illegal trafficking of waste (Article 260 of Legislative Decree 152/2006);
- Ideological forgery of the waste analysis certificate;
- Exceeding of emission limit values leading to the exceeding of air-quality limit values (Article 279 section 5 of Legislative Decree 152/2006);
- Importing, exporting and re-exporting of specimens belonging to the protected species referred to in Annexes A, B and C of EC Regulation no. 338/97 of the Council of 9 December 1996 and subsequent amendments and additions; failure to observe the provisions designed to safeguard specimens belonging to protected species; use of these specimens in contrast with the regulations contained in the authorising or certifying provisions; transportation and transit of the specimens without the mandatory certificate or licence; trading of artificially produced plants contrary to the provisions laid down in Article 7 section 1 (b) of Council Regulation (EC) No. 338/97 of 9 December 1996, as amended and supplemented; possession, use for profit, purchase, sale, display or possession for sale or commercial purposes, offer for sale or transfer of specimens without the prescribed documentation (Article 1 and 2 Law No. 150/1992);
- Falsification or alteration of certificates, licences, import notifications, declarations, communications of information provided for in Article 16, section 1(a), (c), (d), (e), and (l) of Council Regulation (EC) no. 338/97 of 9 December 1996, as amended. (art. 3 of Law no. 150/1992);

- The holding of live specimens of wild mammals and reptiles and live specimens of mammals and reptiles bred in captivity which constitute a danger to health and public safety (art. 6 of Law no. 150/1992);
- Elimination and reduction of the use of toxic substances (art. 3 of Law no. 549/1993);
- Pollution by a ship irrespective of its flag (art. 8 - 9 of Legislative Decree no. 202/2007).

**Crime of employing illegally staying third-country nationals, introduced into Legislative Decree no. 109 of 16 July 2012 and subsequently amended by Law no. 161 of 17 October 2017 (art. 25-duodecies):**

- The promotion, management, organisation, funding or transportation of foreign citizens into State territory, or the commission of other actions geared 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, where:
  - (a) the case relates to the illegal entry or stay in the territory of the State of five or more persons;
  - (b) the person transported was exposed to danger to their life or safety in order to bring about their illegal entry or stay;
  - (c) the person transported was subject to inhumane or degrading treatment in order to bring about their illegal entry or stay;
  - (d) the action is committed by three or more persons acting jointly or by using international transport services or documents that are forged or altered or otherwise illegally obtained;
  - (e) the perpetrators have weapons or explosive materials at their disposal.

The crime is aggravated in cases where two or more of the above conditions are fulfilled, and also in cases where the above actions:

  - (a) are committed for the purpose of recruiting persons for prostitution or, at any event, for sexual or occupational exploitation or when they concern the entry of minors to be used in illegal activities in order to facilitate their exploitation;
  - b) are committed for the purposes of profit, even indirectly.

(Article 12, sections 3, 3-bis and 3-ter of Legislative Decree no. 286 of 25 July 1998 - Consolidated Act on Immigration);
- Aiding and abetting the stay of foreign citizens in State territory in order to gain unfair profits from their illegal status or within the scope of activities punishable by the provisions against illegal immigration, in breach of the provisions of the Consolidated Law on Immigration outside the range of cases provided for in the sections above, and without prejudice to the action in question constituting a more serious crime (Article 12, section 5 of Leg. Dec. no. 286 of 25 July 1998 - Consolidated Act on Immigration);
- Employing of illegally staying third-country nationals, compounded by:
  - number of illegal workers greater than three;
  - use of minors under working age;
  - subjection to exploitative working conditions, such as exposure to very dangerous situations, taking into account the characteristics of the work to be carried out and the working conditions (Article 22, sections 12-bis of Legislative Decree no. 286 of 25 July 1998 - Consolidated Act on Immigration);

**Crimes involving racism and xenophobia, introduced by Law no. 167 of 20 November 2017 (art. 25-terdecies):**

- Propaganda and instigation to commit a crime motivated by racial ethnic or religious discrimination (art. 604-bis, Criminal Code).



**Fraud in sports competitions, unlawful practice of gaming, betting or gambling activities through prohibited means [article added by Law no. 39/2019] (art. 25-quaterdecies):**

- Fraud in sports competitions (art. 1 of Law 401/1989);
- Unlawful practice of gaming or betting activities (art. 4 of Law no. 401/1989).

**Taxation Crimes, article added by Legislative Decree 124/2019 (art. 25 quinquiesdecies):**

- Fraudulent declaration through the use of invoices or other documents for non-existent transactions resulting in fictitious liabilities equal to or greater than €100,000 (Article 2, section 1 Leg.Dec 74/2000);
- Fraudulent declaration through the use of invoices or other documents for non-existent transactions resulting in fictitious liabilities lower than €100,000 (Article 2, para. 2-bis Leg.Dec. 74/2000);
- Fraudulent declaration through the use of other means (Article 3 of Legislative Decree 74/2000);
- False declaration (Article 4 of Leg. Dec. 74/2000);
- Non-declaration (Article 5 of Leg. Dec. 74/2000);
- Issuing of invoices or other documents for non-existent transactions for sums equal to or greater than €100,000 (Article 8, Section 1 of Legislative Decree 74/2000);
- Issuing of invoices or other documents for non-existent transactions for sums lower than €100,000 (Article 8, paragraph 2 bis of Legislative Decree 74/2000);
- Concealment or destruction of accounting documents (Article 10 of Legislative Decree 74/2000);
- Undue compensation (Article 10-quater of Legislative Decree 74/2000);
- Fraudulent evasion of tax payments (Article 11 of Legislative Decree 74/2000).

**Contraband (art. 25-sexiesdecies):**

- Smuggling in the movement of goods across land borders and customs areas (Article 282 Pres. Decree 43/1973);
- Smuggling in the movement of goods in lakes along borders (Article 283 of Presidential Decree 43/1973);
- Smuggling in the maritime movement of goods (Article 284 Pres. Decree 43/1973);
- Smuggling in the movement of goods by air (Article 285 of Presidential Decree 43/1973);
- Smuggling in non-customs areas (Article 286 of Presidential Decree 43/1973);
- Smuggling for wrongful use of goods imported with customs concessions (Article 287 of Presidential Decree 43/1973);
- Smuggling in customs warehouses (Article 288 of Presidential Decree 43/1973);
- Smuggling in coastal navigation and traffic (Article 289 of Presidential Decree 43/1973);
- Smuggling in the exportation of goods eligible for refund of duties (Article 290 of Presidential Decree 43/1973);
- Smuggling in temporary importing or exporting (Article 291 of Presidential Decree 43/1973);
- Smuggling of foreign tobacco products (Article 291 bis of Presidential Decree 43/1973);
- Aggravating circumstances in the smuggling of foreign tobacco products (Article 291 ter of Presidential Decree 43/1973);

- Association to commit the crime of smuggling of foreign tobacco products (Article 291- quater of Presidential Decree 43/1973);
- Other cases of smuggling (Article 292 of Presidential Decree 43/1973);
- Penalty for contraband where the object of the crime has not been established or has been only partially established (Article 294 of Presidential Decree 43/1973);
- Aggravating circumstances in the contraband (Article 295 of Presidential Decree 43/1973);
- Repeated contraband (Article 296 of Presidential Decree 43/1973);
- Differences between the cargo and the bill of lading (Article 302 of Presidential Decree 43/1973);
- Differences between the goods export declaration and the refund of duties (Article 304 of Presidential Decree 43/1973);
- Failure to unload the transit receipt. Differences in quantity (Article 305 of Presidential Decree 43/1973);
- Differences in quality compared to the transit receipt (Article 306 of Presidential Decree 43/1973);
- Differences in the goods stored in private customs warehouses (Article 308 of Presidential Decree 43/1973);
- Differences compared to the declaration of goods for temporary importation or exportation (Article 310 of Presidential Decree 43/1973);
- Quality difference between temporarily imported goods and those subsequently re-exported from the same cargo (Article 311 of Presidential Decree 43/1973);
- Quality difference between temporarily exported goods and those subsequently re-imported from the same cargo (Article 312 of Presidential Decree 43/1973);
- Differences in quantity compared to the declaration for re-exportation and re-importation (Article 313 of Presidential Decree 43/1973);
- Non-compliance with the obligations imposed on captains (Article 316 of Presidential Decree 43/1973);
- Non-compliance with customs requirements by aircraft captains (Article 317 of Presidential Decree 43/1973);
- Omission or delay in lodging the customs declaration (Article 318 of Presidential Decree 43/1973);
- Non-compliance with customs formalities (Article 319 of Presidential Decree 43/1973);
- Penalties for breaches of the regulations on deposits in surveillance areas (Article 320 of Presidential Decree 43/1973);
- Penalties for breaches of the regulations imposed on navigation in surveillance areas (Article 321 of Presidential Decree 43/1973).

**Crimes against the cultural heritage (art. 25 septiesdecies):**

- Theft of cultural assets (art. 518-Bis, Criminal Code);
- Misappropriation of cultural assets (art. 518- ter, Criminal Code);
- Possession of stolen cultural assets (art. 518-quater, Criminal Code);
- Falsification of a private contract relating to cultural assets (art. 518-octies, Criminal Code)
- Violations relating to the transfer of cultural assets (art. 518-novies, Criminal Code);
- Illegal importation of cultural assets (art. 518-decies, Criminal Code);
- Illegal exit or exportation of cultural assets (art. 518- undecies, Criminal Code);

- Destruction, dissemination, deterioration, defacement, dirtying or illegal use of cultural and landscape assets (art. 518-duodecies, Criminal Code);
- Counterfeiting works of art (art. 518-Quaterdecies, Criminal Code).

**Self-laundering of cultural assets and devastation and looting of cultural and landscape assets (art. 25 duodevicies):**

- Self-laundering of cultural assets (art. 518- sexies, Criminal Code);
- Devastation and looting of cultural and landscape assets (art. 518- terdecies, Criminal Code);