



EURO-MEDITERRANEAN CENTRE ON CLIMATE CHANGE FOUNDATION

**ORGANIZATION, MANAGEMENT AND CONTROL MODEL
PURSUANT TO THE
LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001 AS AMENDED.**

Approved by the Board of Directors on 15/10/2024

This is a courtesy translation. For any conflict or discrepancies between the two texts the Italian version shall prevail.



SUMMARY

1. REGULATORY FRAMEWORK DESCRIPTION	4
1.1. THE ADMINISTRATIVE LIABILITY REGIME OF LEGAL ENTITIES.....	4
1.2. THE ADOPTION OF THE MODEL 231 TO PREVENT THE OFFENCES ENVISAGED BY THE 231 DECREE.....	4
1.3. THE CRIMES ENVISAGED BY THE 231 DECREE.....	6
1.3.1. <i>Crimes committed abroad</i>	7
1.3.2. <i>Attempted crimes</i>	8
1.4. CRIME INVESTIGATION PROCEDURES.....	8
1.5. THE PENALTIES ENVISAGED BY THE 231 DECREE.....	8
2. THE FOUNDATION	10
2.1. THE GOVERNANCE OF THE FOUNDATION.....	11
2.2. THE INSTITUTIONAL MISSION.....	11
3. ORGANIZATION, MANAGEMENT AND CONTROL MODEL	12
3.1. THE RECIPIENTS OF THE MODEL 231.....	12
3.2. METHODOLOGY FOR THE PREPARATION OF THE MODEL 231.....	13
3.3. PURPOSE OF MODEL 231.....	15
3.4. THE STRUCTURE OF MODEL 231.....	16
3.5. THE COMPONENTS OF MODEL 231.....	16
3.6. CONTROL MEASURES FOR THE PURPOSES OF THE 231 DECREE.....	18
4. INTEGRATION WITH THE FOUNDATION'S CORRUPTION PREVENTION AND TRANSPARENCY PLAN	20
4.1. COORDINATION BETWEEN THE SB AND THE RPCT.....	20
4.2. INTEGRATION PROCESS.....	20
5. THE SUPERVISORY BODY	23
5.1. COMPOSITION AND REQUIREMENTS OF THE SUPERVISORY BODY.....	23
5.2. SUBJECTIVE REQUIREMENTS AND CAUSES OF INELIGIBILITY, INCOMPATIBILITY AND REVOCATION OF THE MANDATE.....	24
5.3. FUNCTIONS AND POWERS OF THE SUPERVISORY BODY.....	25
5.4. INFORMATION FLOWS FROM THE SUPERVISORY BODY TO THE BOARD OF DIRECTORS, THE BOARD OF STATUTORY AUDITORS AND THE AUDITOR.....	26
5.5. INFORMATION FLOWS TO THE SUPERVISORY BODY.....	26
6. DISSEMINATION OF THE MODEL AND TRAINING	28
6.1. DISSEMINATION OF THE 231 MODEL.....	28
6.2. STAFF TRAINING.....	29
6.3. INFORMATION TO THIRD PARTIES.....	29
7. DISCIPLINARY SYSTEM	30
7.1. GENERAL PRINCIPLES.....	30
7.2. RECIPIENTS OF THE DISCIPLINARY SYSTEM.....	31
7.2.1. <i>Executives</i>	31
7.2.2. <i>The non-top subjects of the Foundation</i>	31
7.2.3. <i>Third Party Recipients</i>	31
7.3. PROCEDURE FOR IMPOSING PENALTIES.....	31
7.4. INITIATION OF PROCEEDINGS.....	31
7.5. INVESTIGATION AND CLOSURE OF THE PROCEEDINGS.....	32
7.5.1. <i>For members of the Corporate Bodies</i>	32



7.5.2.	<i>For top management with a subordinate employment contract</i>	33
7.5.3.	<i>For executives without an employment contract</i>	33
7.5.4.	<i>For non-top management</i>	34
7.5.5.	<i>For Third Party Recipients</i>	35
7.6.	CONDUCT SUBJECT TO SANCTIONS	35
7.7.	SANCTIONING MEASURES	36
7.7.1.	<i>Towards the members of the Corporate Bodies</i>	36
7.7.2.	<i>Towards executives</i>	36
7.7.3.	<i>Towards non-executives</i>	38
7.7.4.	<i>Towards Third Party Recipients</i>	39
7.8.	MEASURES IN APPLICATION OF THE WHISTLEBLOWING DISCIPLINE	40
SPECIAL PARTS		43



1. REGULATORY FRAMEWORK DESCRIPTION

1.1. The administrative liability regime of Legal Entities

The Legislative Decree no. 231 of 8 June 2001 (hereinafter also the "**231 Decree**" or "**Decree**"), containing the *"Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality"*, introduced an administrative liability regime for Legal Entities (i.e. legal person, company, association, even without legal personality) into the Italian legislative system. The liability is related to certain types of crimes committed in the interest or advantage of the Entity by people who:

- a) hold representation, administration or management functions at the Entity or of one of its organizational units endowed with financial and functional autonomy as well as by persons who exercise, even *de facto*, the management and control of the same Entity: these are also known as the "**Executive**" figures of the Entity,
- b) or "**Non-Executive**" (also known as "Subordinate") figures, i.e. persons subject to the direction or supervision of one of the subjects referred to in letter a).

On the other hand, the Entity is not liable if the above-mentioned persons acted in their own exclusive interest or in the interest of third parties (Article 5 of the Decree).

With the adoption of the 231 Decree, Italy adapted its domestic legislation on legal person liability to the international conventions to signed by Italy¹.

1.2. The adoption of the Model 231 to prevent the offences envisaged by the 231 Decree

If the crime was committed by an Executive, the Entity is not liable if it proves (art. 6 of 231 Decree) that:

1. its management body has adopted and effectively implemented, before the commission of the act, suitable organizational and management models to prevent that kind of offence ("**Model 231**" or "**Model**");
2. the supervision of the functioning and compliance with the models, as well as their update, was entrusted to a body provided with autonomous powers of initiative and control: the so-called supervisory board ("**Supervisory Board**" or "**SB**");
3. the persons committed the offence by fraudulently circumventing the organizational and management models referred to in point 1;
4. there has been no omission or insufficient supervision by the SB referred to in point 2.

The organizational and management models referred to in point 1 above must meet the following requirements in order to exclude the liability of the Entity:

- a) identify the activities where crimes may be committed;

¹ These include: 1) the *26 July 1995 Brussels Convention of the European Community* on the protection of financial interests; 2) the *26 May 1997 Convention*, also signed in Brussels, on the fight against corruption involving officials of the European Community or of the Member States; and 3) the *17 December 1997 OECD Convention* on the fight against corruption of foreign public officials in economic and international transactions.



- b) envisage specific direct protocols to plan training activities and implementation of the Entity's decisions on the crimes to be prevented;
- c) find appropriate financial resource managing measures to prevent the commission of crimes;
- d) envisage information obligations towards the SB, the body in charge of supervising the operations and the compliance with the models;
- e) introduce an appropriate disciplinary system suitable to sanction non-compliances with the models.

These models must also envisage internal reporting channels and the prohibition of retaliation against those who make the reports.

If the crime was committed by a Non-Executive figure (art. 7 of the 231 Decree), the Entity is liable if the commission of the crime was enabled by the Non-Executive Member's failure to comply with the management or supervision duties imposed on them by the Executive Managers; such non-compliance is excluded if the Entity, before the commission of the crime, adopted and effectively implemented a suitable Model 231 to prevent crimes. In this sense, the model must envisage appropriate measures to ensure that the activity is carried out in compliance with the law and to promptly detect and eliminate risk situations in relation to the nature and size of the Entity as well as the type of activity carried out.

The effective implementation of the Model also requires:

- a) a periodical audit and potential amendment of the Model itself when significant violations of the requirements are discovered or when changes occur in the organization or activities of the Entity;
- b) an appropriate disciplinary system to sanction any non-compliance with the measures indicated in the model.

The administrative liability of the Entity adds up to the criminal liability of the natural person who materially committed the crime. Both are subject to investigations during court proceedings. The liability of the Entity still remains even if the natural person who committed the crime has not been identified or is not punishable, as well as if the crime is extinguished for a cause other than amnesty (Article 8 of the 231 Decree).

Pursuant to art. 23 of the 231 Decree, the Entity is also liable if anyone who, while performing activities on behalf of the Entity and in its interest or advantage, violated the obligations or prohibitions envisaged by the banning sanctions previously applied to the Entity pursuant to the 231 Decree.

The 231 Decree provides that the models can be adopted according to the codes of conduct drawn up by the trade associations of entities and communicated to the Ministry of Justice.



The first Association to draw up a code of conduct for the construction of models was Confindustria, which, from 2002 onwards, with the subsequent updates gradually made over the years, represents a significant point of reference for the construction of organizational models. This Model 231 aligns with the latest 2021 version of the Confindustria code.

In addition, following the entry into force of Legislative Decree no. 24/2023 (the so-called “Whistleblowing” decree) pursuant to paragraph *2-bis* of art. 6 of the 231 Decree, the Model 231 must provide for internal reporting channels, the prohibition of retaliation and a disciplinary system, adopted pursuant to paragraph 2, letter e).

1.3. The crimes envisaged by the 231 Decree

The 231 Decree refers to the following types of offences (hereinafter, for the sake of brevity, the "**Predicate Offences**"):

1. Crimes against the Public Administration (art. 24 and 25 of Decree 231);
2. Computer crimes and unlawful data processing (Article 24-bis of Decree 231);
3. Organized crime offences (art. 24-ter of Decree 231);
4. Offences relating to counterfeiting of coins, credit notes, stamped values and identification instruments or signs (Article 25-bis of Decree 231);
5. Crimes against industry and commerce (Article 25-bis.1 of Decree 231);
6. Corporate crimes (Article 25-ter of Decree 231);
7. Crimes with the purpose of terrorism or subversion of the democratic order (art. 25-quarter of Decree 231);
8. Practices of mutilation of female genital organs (art. 25-quarter.1 of Decree 231);
9. Crimes against the individual, such as the exploitation of child prostitution, child pornography (including through the Internet), solicitation of minors, human trafficking and reduction and maintenance in slavery (art. 25-quinquies of Decree 231);
10. Crimes of market abuse (art. 25-sexies of Decree 231);
11. Crimes of manslaughter or serious or very serious injuries, committed in violation of the rules on the protection of health and safety at work (art. 25-septies of Decree 231);
12. Offences related to receiving stolen goods, money laundering and use of money, goods or utilities of illegal origin, as well as self-money laundering (Article 25-octies of Decree 231);
13. Offences related to payment instruments other than cash (Article 25-octies.1 of Decree 231)
14. Offences related to copyright infringement (Article 25-novies of Decree 231);
15. Crime of inducement not to make statements or to make false statements to the judicial authority (art. 25-decies of Decree 231);
16. Environmental crimes (art. 25-undecies of Decree 231);



17. Offences related to the employment of illegally staying third-country nationals and trafficking in persons (Article 25-duodecies of Decree 231);
18. Racism and xenophobia (art. 25-terdecies of Decree 231);
19. Fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines (art. 25-quaterdecies of Decree 231)
20. Tax crimes (art. 25-quinquiesdecies of Decree 231);
21. Smuggling Offences (Article 25-sexiesdecies of Decree 231);
22. Crimes against cultural heritage (art. 25-septiesdecies of Decree 231);
23. Laundering of cultural property and devastation and looting of cultural and landscape property (art. 25-duodevicies of Decree 231);
24. Transnational crimes, introduced by 16 March 2006 Law no. 146, "Law for the ratification and execution of the United Nations Convention and Protocols against transnational organized crime";
25. Offences committed in the field of the virgin olive oil supply chain (art. 12 L. 9/2013 and subsequent amendments).

1.3.1. Crimes committed abroad

Pursuant to art. 4 of the 231 Decree, the Entity having its headquarters in Italy may be called upon to answer before an Italian criminal court also for the administrative offence related to crimes committed abroad, in the cases and under the conditions envisaged by articles 7 to 10 of the Criminal Code and provided that the State of the place where the act was committed does not proceed against it.

Therefore, the Entity is liable to prosecution when:

- The headquarters are located in Italy, i.e. the actual headquarters where administrative and management activities are carried out, potentially even different from the location where the company or registered office is located (entities with legal personality), or the place where the activity is carried out on a continuous basis (entities without legal personality);
- the State of the place where the act was committed is not proceeding against the Entity;
- the Ministry of Justice, subject to its prosecution power, requests to do so regarding the Entity.

These rules concern crimes committed entirely abroad by executives or subordinates. For any criminal conduct that has taken place even only partially in Italy, the principle of territoriality pursuant to Article 6 of the Criminal Code applies, by virtue of which "*the crime is considered to have been committed in the territory of the State, when the action or*



omission, which constitutes it, has taken place there in whole or in part, or the event that is the consequence of the action or omission has occurred there".

1.3.2. Attempted crimes

The Entity may also be liable for attempted crimes (Article 26 of the 231 Decree). In those cases, the financial sanctions and bans are reduced from one third to one-half, while sanctions are excluded in those cases where the Entity voluntarily prevents the performance of the crime or its fulfilment.

1.4. Crime investigation procedures

The liability for the commission of an administrative offence deriving from a crime pursuant to the 231 Decree is ascertained in the context of criminal proceedings.

The 231 Decree (art. 28), inspired by effectiveness, homogeneity and procedural cost-effectiveness, envisages the mandatory merging of the proceedings: the trial against the Entity must remain united, as far as possible, to the criminal trial instituted against the natural person who materially committed the act in the interest or to the advantage of the Entity.

The ascertainment of the liability of the Entity, attributed to the criminal court, takes place through:

- the verification of the existence of the predicate crime for the liability of the Entity;
- the ascertainment of the existence of the interest or advantage for the Entity in the commission of the crime by its Executive or Subordinate;
- the assessment of the suitability of the Models, adopted prior to the occurrence of the offence, to prevent this kind of crimes.

1.5. The penalties envisaged by the 231 Decree

The sanctions against the Entities following the commission or attempted commission of the predicate offences are dealt with in Section II of the 231 Decree (Articles 9-23).

These penalties are divided into four categories as summarized in the table below.

Type of sanction	Application details	cases/further	Application criteria
<i>Pecuniary</i>	They apply every time the liability of the Entity is acknowledged. They are applied <i>pro rata</i> , in a number of not less than one hundred and not more than one thousand quotas.		The number of quotas is determined by the Judge on the basis of: <ul style="list-style-type: none"> - seriousness of the fact, - degree of responsibility of the Entity, - activity carried out to eliminate or mitigate the consequences of the act and

Type of sanction	Application details cases/further	Application criteria
	<p>The amount of each quota ranges from a minimum of € 258.23 to a maximum of € 1,549.37.</p>	<p>to prevent the commission of further offences.</p> <p>The amount is set on the basis of the economic and financial conditions of the entity involved.</p>
<i>Ban</i>	<p>This includes:</p> <ul style="list-style-type: none"> - being banned from exercising the activity; - the suspension or revocation of authorizations, licenses or concessions used in the commission of the offence; - the prohibition of entering business agreements with the Public Administration, except to obtain the performance of a public service; - the exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; - the prohibition of advertising goods and services. 	<p>In the cases referred to in art. 13 of Decree 231, when at least one of the following cases occurs:</p> <ul style="list-style-type: none"> - the Entity has made a significant profit from the crime and the crime was committed by: <ul style="list-style-type: none"> • Executives, or • Non-Executives when the commission of the crime was determined or facilitated by serious organizational shortcomings; - in the event of repetition of offences. <p>The Judge establishes the duration considering:</p> <ul style="list-style-type: none"> - seriousness of the fact, - degree of responsibility of the Entity, - activities carried out by them to eliminate or mitigate the consequences of the unlawful act and to prevent the commission of further crimes <p>Failure to comply with the banning sanctions applied to the Entity constitutes the crime of "Failure to comply with the banning sanctions" provided for by art. 23 of the 231 Decree.</p>
<i>Confiscation</i>	<p>The sentence of conviction always envisages the confiscation, also by means of equivalent assets, of the price or profit of the crime, except for the part that can be returned to the injured party and without</p>	<p>The price must be understood as money or other economic benefit given or promised to induce or determine another person to commit the crime.</p> <p>Profit must be understood as an economic benefit immediately obtained by the Entity (cf.</p>



Type of sanction	Application details	cases/further	Application criteria
	prejudice to the rights acquired by third parties in good faith.		Cass. S.U. judgment of 25 June 2009, no. 38691). In the case of crimes committed in violation of environmental or occupational health and safety legislation, the profit is considered equivalent to the cost savings that the Entity has achieved by virtue of the unlawful conduct.
<i>Publication of the judgment</i>	The publication of the sentence is a possible sanction and presupposes the application of a banning sanction (art. 18 of the 231 Decree).		Publication is carried out by the registry of the competent judge and at the expense of the Entity.

In addition, the Judicial Authority may also order: a) the preventive seizure of the assets whose confiscation is permitted (Article 53 of the 231 Decree), b) the precautionary seizure of the Entity's real estate and movable assets if there is reasonable reason to believe that the guarantees for the payment of the fine, the costs of the proceedings or other sums due to the State are lacking or may be dispersed (Article 54 of Decree 231).

2. THE FOUNDATION

The Euro-Mediterranean Centre on Climate Change Foundation (hereinafter also referred to as the "**Foundation**" or "**CMCC**" or "**CMCC Foundation**") is a private research organization pursuant to the EU framework on "State aid for research, development and innovation" (European Commission Communication 2014/C198/01) and also a body governed by public law (Directive 2014/24/EU). Although with private legal entity, in its legal capacity as a Foundation, the CMCC Foundation is a Contracting Authority and, for the purposes of acquiring goods and services, is required to apply the Public Procurement Code (Legislative Decree 36/2023).

The CMCC Foundation is also included in the "List of Public Administrations within the ISTAT I consolidated income statement" ("Research Bodies and Institutions" Section), pursuant to Article 1, paragraph 3 of Law No. 196 of 31 December 2009.).

The Foundation's [organisational structure](#), which is constantly updated, is published on the pages of the Foundation's institutional website.



2.1. The governance of the Foundation

The [Foundation's Statute](#), which can always be downloaded from the institutional website, sets the fundamental rules of operation, internal organization and corporate purposes.

At the root of the governance system adopted by the Foundation are the Founding Members, who contribute in the Foundation's capital and management fund through contributions which may be in kind, in the provision of work or, on a voluntary cash basis, for a value that will be proposed by the Board of Directors (hereinafter also the "Board of Directors") of the Foundation to the Steering Committee.

The Foundation's corporate bodies are:

- the Steering Committee of the Founders and Institutional Participants, which among other things:
 - appoints the Board of Directors and its Chairman;
 - appoints the Board of Statutory Auditors;
 - approves the financial statements.
- the Board of Directors and its Chairman, who among other things:
 - prepares and approves the Three-Year Activity Plan and Budget;
 - drafts the final financial statements;
 - resolves on the opening and closure of branches and secondary offices;
- the Executive Committee, if appointed, in charge of specific ordinary management activities delegated by the Board of Directors from time to time;
- the Board of Statutory Auditors;
- the Scientific Committee, with no management and control powers whatsoever, offering a non-binding opinion on the Three-Year Activity Plan and proposals and opinions on the Foundation's study and research activities.

The Foundation's Statute also envisages the roles of the Scientific Director and the Executive Director, each of whom, in their own respective areas of relevance, is called to execute the decisions and implement the guidelines of the managing bodies.

The Foundation also appointed an Independent Auditor.

2.2. The institutional mission

The Foundation's mission is to carry out studies and create models of our climate system and its interactions with the society to ensure reliable, timely and rigorous outcomes in order to stimulate sustainable growth, protect the environment and develop, in the context of climate change, adaptation and mitigation policies based on scientific knowledge.

To pursue its objectives, the Foundation participates in public funding calls for the financing of research and development activities or programs issued by public administrations,



entities, territorial and development agencies, at a national and international level. CMCC Foundation almost exclusively carries out non-economic activities and, to a much lesser extent, economic activities. The purely commercial activity has a limited impact and is ancillary.

3. ORGANIZATION, MANAGEMENT AND CONTROL MODEL

3.1. The recipients of the Model 231

The following are the recipients of this Model 231 (hereinafter the "Recipients") and, as such, required to be aware of and comply with it:

- the members of the CMCC Corporate Bodies²;
- employees and collaborators with whom contractual relationships are maintained for any reason, even occasional and/or only temporary;
- affiliates, doctoral students, research fellows, scholarship holders and interns who carry out, even partially, their activities in favor of the Foundation;
- all those who, for any reason, have relationships of any kind, either paid or free-of-charge, with the Foundation, including consultants and suppliers, who must make their conduct compliant with the principles of this Code for the entire duration of their partnership with the Foundation.

The Recipients are required to comply strictly with all the provisions of Model 231 and the internal protocols implementing its principles.

In particular, the following distinctions are made between these Recipients, also for the purposes of applying the penalty system connected to Model 231:

- **executives**, i.e. those who hold representation, administration or management functions of the entity or of one of its organizational units with financial and functional autonomy as well as by persons who exercise, even *de facto*, the management or control of the entity. The Foundation considers as executives the members of its Corporate Boards, the Executive Director, the Scientific Director, the Auditor, the managers and the heads of organizational units of the Foundation;
- **non-executive staff**, i.e. those who are subject to the direction or supervision of an executive subject. In this sense, non-executive is understood to be all employees linked to the Foundation by a direct and subordinate employment relationship, regardless of the contract applied, the qualification or the classification recognized (non-exhaustive example: middle managers, office workers, fixed-term workers, etc.);
- the **Third Party Recipients**, i.e. those who do not fall into the previous categories, but who have a contractual relationship with the Foundation for any reason. They are,

² In addition to the Board of Directors, the Board of Directors, the Executive Committee, the Scientific Committee and the Board of Statutory Auditors, the Strategic Committee, the Supervisory Body, the Auditor and any other bodies subsequently established are also to be considered as corporate bodies for these purposes.



therefore, *de facto* and exclusively for the purposes of applying the rules on the administrative liability of entities, comparable to non-executives entities. This category includes, but is not limited to:

- those who have a non-subordinate employment relationship with the Foundation (e.g. coordinated and continuous collaborators, self-employed workers pursuant to Articles 2222 and 2229 of the Civil Code, etc.);
- any third party providing a service and/or work on the basis of a specific contract with the Foundation.
- affiliates and collaborators in any capacity of the Foundation;
- research fellows, doctoral students, scholarship holders who carry out, even in part, their activity at the Foundation;
- interns or holders of training grants who carry out *internships* or traineeships at the Foundation;
- the Foundation's consultants, suppliers and commercial or research partners in general.

The Foundation makes every effort to ensure that the Recipients comply with the rules of conduct prescribed by Model 231, in order to prevent the occurrence of the crimes envisaged by the 231 Decree and provides for a disciplinary system to sanction any non-compliant conduct.

3.2. Methodology for the preparation of the Model 231

The adoption of a Model 231 pursuant to Decree 231, together with the concurrent presence of the Foundation's Code of Ethics and Conduct (hereinafter also the "**Code of Ethics**"), in addition to representing a reason for exemption from the Foundation's liability with reference to the commission of Predicate Offences, represents an act of social responsibility of the Foundation, from which benefits arise for all stakeholders: to the Founding Members, to human resources, to the scientific community, to scholars who use its resources and to third parties who have a relationship of interest with the Foundation.

The introduction of a control system such as that envisaged by the 231 Decree, together with the definition and dissemination of ethical principles, improving the already high standards of conduct adopted by the Foundation, increases the trust and reputation that CMCC enjoys towards third parties in general on the one hand and, above all, fulfils a regulatory function. This helps to regulate the behavior and decisions of those who, on a daily basis, are called upon to work in the name of or in favor of the Foundation in accordance with the aforementioned ethical principles and standards of conduct.

The Foundation therefore intended to launch a series of activities aimed at making its organization compliant with the requirements of the 231 Decree, both consistent with the principles already rooted in its governance culture and with the indications contained in the



Confindustria Guidelines for the purposes of drafting the 231 Models. To this end, a process has been activated to define the Foundation's Model 231 (hereinafter the "**Project**"), considering regulatory developments, practices, as well as the reality in which it operates and the organizational structure of the Foundation.

The methodology chosen to carry out the Project, in terms of organization, definition of operating methods, structuring in phases, assignment of responsibilities among the various organizational functions, has been developed to guarantee the quality and authoritativeness of the results. The Project was divided into the phases briefly summarized below:

Phase	Description
<i>Launch of the Project and identification of the processes and activities in which the crimes referred to in the 231 Decree can be committed</i>	Collection and analysis of documentation, and preliminary identification of the processes/activities in which the crimes referred to in Decree 231 (so-called "sensitive" processes/activities) could be theoretically committed.
<i>Key Officer Identification</i>	Identification of the people of the Foundation who, based on functions and responsibilities, have an in-depth knowledge of the areas/activities that characterize the Foundation's operations, as well as of the control mechanisms currently in place, in order to determine the scope and detailed interview plan.
<i>Analysis of sensitive processes and activities</i>	Identification and analysis of sensitive processes and activities and control mechanisms in place, with particular attention to preventive controls and other compliance elements/activities.
<i>Identification of control protocols</i>	Identification of the organizational requirements characterizing a suitable organizational, management and control model pursuant to the 231 Decree and control protocols with a criminal-preventive function, taking into account the procedures and practices that regulate the governance and operation of the Foundation.
<i>Definition of the organization, management and control model</i>	Definition of the organization, management and control model pursuant to the 231 Decree articulated in its components and operating rules.



3.3. Purpose of Model 231

The Model 231 pursues the objective of configuring a structured and organic system of procedures and control activities, aimed at preventing conducts that may lead to the crimes listed in the 231 Decree.

In particular, it aims at:

- Integrating and strengthening the governance system governing the management and control of the CMCC Foundation;
- defining an organic system for the prevention of the risk of committing predicate crimes;
- informing the Recipients of the existence of Model 231 and the need to comply with it;
- training all the Recipients of Model 231, reiterating that the Foundation does not tolerate unlawful conduct, not in any way noting the purpose pursued or the erroneous belief that it is acting in the interest or to the advantage of the Foundation, as such conduct is in any case contrary to the ethical principles and values that inspire the Foundation and therefore in contrast with the interest of the same;
- raising awareness and making aware all those who operate in the name, on behalf or in any case in the interest of the Foundation, that the commission of a predicate crime in the misunderstood interest or advantage of the Foundation, giving rise to the application not only of criminal sanctions against the agent, but also of administrative sanctions against the Foundation itself, exposing it to financial repercussions, operational, image and reputational aspects;
- informing all those who operate in the name, on behalf or in any case in the interest of the Foundation, that the violation of the provisions contained in the Model will entail, regardless of the possible commission of acts constituting a crime, the application of sanctions provided for by the disciplinary system adopted by the Foundation.

Through the identification of sensitive activities and their consequent schematization in the context of Model 231, the intention is, on the one hand, to determine a full awareness in all those who operate in the name and on behalf of the Foundation of being able to incur an offence punishable by sanctions, and on the other hand, thanks to a system of attention to the related activities, to allow the Foundation to intervene promptly to prevent or combat the commission of the crimes themselves.



3.4. The structure of Model 231

Model 231 consists of a General Part and Special Parts, one for each group of relevant crimes as described at the end of the risk assessment phase.

The General Part includes a brief description of: the regulatory framework of Decree 231; the structure and *governance* of the Foundation and its internal control system; the purposes, the Recipients and the fundamental elements of the 231 Model; the rules concerning the establishment of the Supervisory Body; the training of personnel and the dissemination of the Model; the applicable sanctions in the event of a violation of the rules and requirements contained in Model 231; the rules governing the procedures for updating the Model 231.

The Special Sections, on the other hand, are dedicated to the different types of predicate offences that are considered relevant for the Foundation at the end of the *risk assessment* activity and to the risk areas and related sensitive activities, as well as the rules of conduct and specific control principles to protect risks.

With reference to the other "predicate crimes" mentioned in the 231 Decree not present in the Special Parts, it should be noted that, although taken into consideration in the preliminary analysis phases of the Project, they have not been assessed as abstractly conceivable in sensitive activities, as it is believed that the risk of the materialization of these crimes may be negligible and, therefore, there are no specific rules dedicated to them, without prejudice, however, to the provision of reference to conduct that complies with the relevant regulations.

3.5. The components of Model 231

Model 231 is divided into:

- an **internal regulatory system**, aimed at defining the processes in which the Foundation's activity is carried out and, ultimately, at preventing predicate crimes. It guarantees the correctness, transparency, effectiveness and efficiency of the Foundation's operations.
The internal procedural rules are made available to all interested Foundation personnel through the company intranet and an extract of the general administrative acts is published in [the section dedicated to transparency of the Foundation's institutional portal](#);
- an **organizational system** consistent with the Foundation's activities, developed to ensure correct behavior, as well as to guarantee a clear and organic assignment of tasks and an appropriate segregation of functions, through:
 - an [organizational chart](#), illustrating the Functions into which the Foundation's activity is divided and the hierarchical lines of dependence;



- organizational documents indicating the responsibilities assigned to the various Structures and the related areas of activity (function chart and terms of reference);
- a **system of powers and delegations**, through which the Foundation assigns powers of representation to the members of the Corporate Bodies and to its employees, through registered notarial powers of attorney, in a consistent way with the organizational responsibilities assigned, as well as in accordance with precise regulatory obligations, for example in connection with issues of health and safety at work.

The Foundation ensures constant updating and consistency between the system of powers and the organizational and managerial responsibilities defined on the occasion, for example, of the revision of the macro-organizational structure, significant changes in responsibilities and changes in key positions, the departure from the organization of persons with powers or the entry of persons in need of powers;

- a **management control system** and a **system for controlling financial flows** in risky activities.

The management of financial flows is carried out in compliance with the principles of traceability of the transactions carried out as well as consistency with the powers and responsibilities assigned.

The Foundation's management control system provides for mechanisms for verifying the management of resources that must ensure the verifiability and traceability of expenses, aiming at the following objectives:

- define the monetary and non-monetary resources available to the individual functions and organizational units and the perimeter within which these resources can be used, through planning and budgeting in a clear, systematic and accessible manner;
- detect any deviation from what was set during the planning phase, analyze their causes and report the results of the assessments to the relevant hierarchical levels for appropriate adjustment interventions, through the ex-post reporting;
- through continuous monitoring activities, intercept any process anomalies, carry out the appropriate investigations, activating any necessary corrective actions.

To achieve these objectives, the duly formalized planning process, ensures:

- the participation of several responsible parties in the definition of available resources and expenditure areas, to ensure the constant presence of checks and cross-checks on the same process/activity, as well as adequate segregation of functions and monitoring of any deviations;



- the adoption of correct and homogeneous methods for the economic evaluation of the initiatives, so as to ensure the possibility of comparing the economic values of the different organizational units of the Foundation;
- the adoption of any plans to identify the best corrective strategy.

The activities related to management control ensure constant verification of the consistency between the revenues achieved, the currently incurred expenses and the commitments undertaken during the planning phase.

If the analyses and/or requests for authorization reveal significant deviations from the budget that are not duly justified and if the information is to be considered significant also with reference to the contents of the 231 Decree, the organizational unit responsible for management control is required to inform the Supervisory Body;

- a **system of remuneration** for workers, designed, first of all, with the aim of remunerating the role held, taking into account the responsibilities assigned and the skills and abilities demonstrated, and the achievement of objectives. It is aimed at rewarding not only quantitative results, but also the ability to express organizational skills through conduct based on the values expressed in the Code of Ethics and compliance with the Foundation's regulations;
- a **training and information system** aimed at disseminating the contents and principles of the Model to all Recipients;
- a **specific disciplinary system** to sanction violations of Model 231.

In addition to these components, the Foundation adopted its own Code of Ethics, which expresses the system of principles, values, commitments and ethical responsibilities that must characterize, in general, the Foundation's action and which, in particular, must be observed by all those who have any kind of relation with the Foundation, both in internal professional relations and in the management of external relations. Although Model 231 has a different function from the Code, both are drawn up according to common principles and rules, in order to create a set of consistent and effective internal rules.

The consistency of the entire system described is monitored by the Supervisory Body - with the requirements of autonomy, independence, continuity of action and professionalism - which is entrusted with the task of monitoring the operation and compliance with the Model and proposing its updating.

3.6. Control measures for the purposes of the 231 Decree

The system of preventive controls put in place by the Foundation is implemented with a view of not being able to be circumvented except intentionally, also for the purposes of excluding CMCC's administrative liability.



That said, this paragraph illustrates the criteria for identifying the control measures aimed at preventing the risk of committing the crimes envisaged by Decree 231. These measures are divided into three levels:

- I. **General principles of control**, from which, regardless of the relevance of the individual types of crime or the degree of risk underlying each of the sensitive activities, the Foundation draws inspiration in defining the control system:
 - **Segregation of tasks and activities**: operational activities, tasks and control functions must be formally segregated, so that incompatible activities are not concentrated under common responsibilities;
 - **System of delegations, powers of attorney and organizational system**: the signature powers, tasks, roles and responsibilities must be formally defined and be consistent with the organizational and managerial responsibilities assigned and exercised within the defined limits;
 - **Traceability, *ex post* verifiability and archiving of each transaction**: the activities and related controls must be tracked and verified *ex post*. To this end, the documentation produced must be archived in an appropriate manner, using digital supports or, as a last resort, printed documents.
 - **Confidentiality**: without prejudice to the transparency of the activities carried out and the information obligations imposed by the provisions in force, the Recipients ensure the confidentiality required by the circumstances for each piece of news/information learned by reason of their work function.
 - **Impartiality and absence of conflict of interest**: the Recipients must operate with professionalism, impartiality and in compliance with the applicable legislation, with the consequent obligation to avoid all situations from which a conflict of interest may arise, such as to affect - even potentially - the ability to act in the interest of the Foundation.
 - **Anti-corruption conduct**: Corruption is prohibited without exception. It is always forbidden to engage in any conduct that may be considered as a bestowal, an offer, a promise or a solicitation to be given, offered or promised money or any other benefit (including gifts and/or benefits that exceed normal courtesy practices) and which, in any case, may be interpreted as aimed at exercising undue influence or as aimed at obtaining preferential treatment or other improper advantages.
- II. **General principles of conduct**, envisaging general rules of conduct aimed at directing decision making and implementing, within each of the groups of relevant crimes;
- III. **Specific control measures**, aimed at preventing the commission of the offences in each of the "*sensitive activities*" mapped and reported in the Sections of the Special Part of Model 231.



4. INTEGRATION WITH THE FOUNDATION'S CORRUPTION PREVENTION AND TRANSPARENCY PLAN

To be fully compliant, the CMCC Foundation, although not legally obliged to do so, intends to integrate the fulfilment of the obligations deriving both from the 231 Decree and Law 190/2012 and subsequent amendments (as known as "Anti-Corruption Law"), mandating the adoption and update of the Three-Year Corruption Prevention and Transparency Plan (hereinafter "PTPCT" or "Plan") and the appointment of a Corruption Prevention and Transparency Officer (hereinafter "RPCT").

The Foundation, through the adoption of Model 231 and the PTPCT, therefore intends to create a single corporate compliance system: through the former, CMCC guarantees the prevention and reduction of the risks of committing a wide range of crimes, relating to different areas; while, through the latter, the Foundation emphasizes the prevention of active and passive corruption behaviors, and, in any case, their position against all those behaviors that, regardless of their criminal relevance, may result in a malfunctioning of the administration due to the use for private purposes of the functions assigned (the so-called "maladministration").

4.1. Coordination between the SB and the RPCT

The SB and the RPCT, while respecting their related competences and prerogatives, cooperate to ensure an appropriate level of compliance for the stakeholders expectations.

In particular, cooperation occurs in the following ways:

- the RPCT participates in the Model 231 revision, with the possibility of proposing amendments, with particular attention to aspects of possible synergy with its role;
- the SB participates in the revision of the PTPCT, possibly proposing changes, with particular attention to aspects of possible synergy with its role;
- at least once every six months, the RPTC and the SB organize regular meetings for discussion and coordination, drawing up minutes to be kept in the records of their respective activities;
- both the SB and the RPCT, when considered appropriate, invite each other to meetings in which their joint presence may be useful or necessary;
- In the management of reports, the body receiving any report considered to be of joint competence or in the exclusive competence of the other body, relays the file to the other body or convenes a discussion meeting.

4.2. Integration process

During the initial drafting of Model 231, the Foundation drafted a Model 231-related autonomous document, recalling the already adopted PTPCT, thus reporting in the Model itself what has already been prepared by the Foundation to prevent episodes of corruption.



For instance, the Foundation's current Corruption Prevention Plan includes, among 2024 objectives, to: "[...] prepare, for the approval by the Board of Directors, the Foundation's Organizational Model 231 (MOG 231), favoring its integration with the Three-Year Corruption Prevention and Transparency Plan (PTPCT) to bring together the provisions, procedures, objectives and tools of the PTPCT in the MOG 231 and consequently updating the Code of Ethics and Conduct adopted by the Foundation itself [...]".

However, pursuant the Guidelines referred to in ANAC measure no. 8 of 17 June 2015, which, to boost coordination and to simplify the obligations, envisaged the possibility of integrating the organization and management model pursuant to Decree 231 with suitable measures to prevent corruption and illegality according to the purposes of Law 190 of 2012, the Foundation, in subsequent updates, may decide to consolidate both Model 231 and PTPCT into a single document.

The following table shows the offences that fall within the scope of both regulations and against which, therefore, the greatest synergies can be identified.

Offences within the scope of the Anti-Corruption Law	Correspondence in Decree 231
Crimes against the Public Administration	
1. Embezzlement (art. 314 c.p.);	Art. 25 Decree 231
2. Embezzlement by taking advantage of the error of others (Article 316 of the Criminal Code);	Not provided
3. Embezzlement to the detriment of the State or other public body (Article 316-bis of the Criminal Code);	Art. 24 Decree 231
4. Undue receipt of contributions, loans or other disbursements from the State or other public body or the European Communities (Article 316-ter of the Criminal Code);	Art. 24 Decree 231
5. Malfeasance (art. 317 criminal code);	Art. 25 Decree 231
6. Corruption (Articles 318, 319, 319-bis, 320, 321 and 322 bis of the Criminal Code);	Art. 25 Decree 231
7. Corruption in judicial acts (Article 319-ter of the Criminal Code);	Art. 25 Decree 231
8. Undue inducement to give or promise benefits (Article 319-quarter of the Criminal Code);	Art. 25 Decree 231
9. Incitement to corruption (Article 322 of the Criminal Code);	Art. 25 Decree 231
10. Abuse of office (Article 323 of the Criminal Code);	Art. 25 Decree 231



Offences within the scope of the Anti-Corruption Law	Correspondence in Decree 231
11. Use of inventions or discoveries known for official reasons (Article 325 of the Criminal Code);	Not provided
12. Disclosure and use of official secrets (Article 326 of the Criminal Code);	Not provided
13. Refusal of official acts. Omission (Article 328 of the Criminal Code);	Not provided
14. Interruption of a public service or of public necessity (Article 331 of the Criminal Code);	Not provided
15. Theft or damage to things subject to seizure ordered during criminal proceedings or by the administrative authority (Article 334 of the Criminal Code);	Not provided
16. Gross negligent violation of duties relating to the custody of things subject to seizure ordered during criminal proceedings or by the administrative authority (Article 335 of the Criminal Code);	Art. 24 Decree 231
17. Disturbed freedom of the procedure for choosing the contractor (Art.353-bis)	Art. 24 Decree 231
18. Trafficking in illicit influence (Article 346-bis of the Criminal Code);	Art. 25 Decree 231
19. Auction rigging (Article 353 of the Criminal Code);	Art. 24 Decree 231
20. Disturbed freedom of the procedure for choosing the contractor (art. 353-bis);	Art. 24 Decree 231
21. Fraud in public procurement (Article 356)	Art. 24 Decree 231
Corporate crimes (Articles 2635, 2635 bis of the Italian Civil Code)	
22. Corruption among private individuals	Art. 25 - <i>ter</i> Decree 231
23. Incitement to corruption among private individuals	Art. 25 - <i>ter</i> Decree 231
Further crimes with a corrupt background	
24. Obstruction of justice (Article 377 of the Criminal Code);	Not provided
25. Inducement to avoid making statements or to make false statements to the judicial authorities (Article 377 bis of the Criminal Code);	Art. 25- <i>decies</i> 231
26. Aggravated fraud against the State or other public body (Article 640, paragraph 2, no. 1, of the Criminal Code);	Art. 24 Decree 231



Offences within the scope of the Anti-Corruption Law	Correspondence in Decree 231
27. Aggravated fraud for the achievement of public funding (Article 640-bis of the Criminal Code);	Art. 24 Decree 231
28. Computer fraud to the detriment of the State or other public body (Article 640-ter of the Criminal Code);	Art. 24 Decree 231
29. Self-laundering (Article 648-ter, no. 1, of the Criminal Code).	Art. 25g, Decree 231

5. THE SUPERVISORY BODY

5.1. Composition and requirements of the Supervisory Body

On the basis of the provisions of the 231 Decree (art. 6, paragraph 1, letter b) and letter c), the entity may be exempted from the liability referred to in the 231 Decree if the management body has, among other things, entrusted the task of continuously supervising the operation and compliance with Model 231 and of ensuring that it is updated to a body with autonomous powers of initiative and control.

The Foundation's SB is a collegial body appointed by resolution of the Board of Directors, composed of no more than 3 (three) members, remaining in office for a three-year period, subject to different resolutions. A standing member is appointed among the Foundation's Internal Audit area, which ensures its operational continuity. Other external persons with proven experience may be appointed by the Board of Directors.

The appointment, identification of the Chairman, duties, activities and functioning of the SB, as well as the term of office, revocation, replacement and requirements of its members, are governed by a specific Statute, approved by the Board of Directors of the Foundation.

In addition, the Body is endowed with autonomous powers of initiative and control and has a specific Regulation, an expression of its operational and organizational autonomy, aimed at regulating, in particular, the functioning of its activities.

In accordance with the Decree and the Confindustria Guidelines, the Foundation's SB is in possession of the requirements of:

I. **Autonomy and Independence**

The SB enjoys autonomy and independence from the corporate bodies over which it exercises its control activity. It is in no way involved in management activities, nor is it in a position of hierarchical dependence, except with respect to the Board of Directors, to which it reports on its activities annually and promptly whenever necessary.



To preserve the independence of the SB, the Articles of Association envisage that the Body remains in office for a period of three years, with a limit of two terms both for the members of the Board of Statutory Auditors and the external ones.

The activities carried out by the SB cannot be reviewed by any Structure or Body of the Foundation, without prejudice to the power and duty of the management body to supervise the appropriateness of the intervention put in place by the Body to ensure the updating and implementation of the Model.

The SB, in its functions, has adequate financial means to ensure its operations, which it makes use of independently, without prejudice to the obligation to report annually to the Board of Directors on the incurred expenses.

II. Professionalism

The members of the SB have specific technical and professional skills which are appropriate for the functions that the Body is called upon to perform, and may also make use of the technical support of internal or external subjects, within the scope of the autonomy of expenditure and the allocated budget.

III. Continuity of action

The SB continuously exercises its powers of control and convenes, at least once a quarter, to carry out their assigned tasks.

To ensure the monitoring of sensitive business processes pursuant to the Decree, the SB also makes use of information flows towards it and hearings with the Managers of the areas potentially at risk of crime. In carrying out its verification activities, the SB makes use of the constant support of the Internal Audit area.

5.2. Subjective requirements and causes of ineligibility, incompatibility and revocation of the mandate

The Statute of the SB identifies the requirements of integrity, autonomy and independence that must be possessed by the members of the Body, who certify their existence by signing a specific declaration.

In addition, at the time of appointment, the members of the SB sign the commitment to carry out their duties with diligence, fairness, competence and in accordance with the Code of Ethics and Model 231 of the Foundation, as well as to immediately notify the Foundation's Board of Directors in writing of any cause of incompatibility.

The following constitute possible just cause for suspension and subsequent revocation from office:

- i. the lack of even one of the requirements of integrity, autonomy and independence;



- ii. failure to attend two or more meetings, even non-consecutive, without justified reason over a period of twelve consecutive months;
- iii. for internal members, the loss of the position of employee of the Foundation;
- iv. failure or negligent performance of the tasks assigned to the SB, as well as any violation of the Code of Ethics and Conduct or the Foundation Model.

5.3. Functions and powers of the Supervisory Body

The SB has autonomous powers of initiative, intervention and control, which extend to all sectors and functions of the Foundation, and which must be exercised to effectively and promptly carry out the functions of verifying the adequacy and compliance with Model 231.

In general, therefore, the Body is responsible for the following tasks:

- 1) verification and supervision of the Model, namely:
 - a. verify the adequacy of Model 231, i.e. its suitability to prevent the occurrence of unlawful conduct, as well as to highlight its possible implementation;
 - b. verify the effectiveness of Model 231, i.e. the correspondence between the actual behaviors and those formally envisaged by the Model;
 - c. to this end, monitor the activity referred to in the previous points, carrying out periodic checks and related follow-ups;
- 2) Model 231 update, namely:
 - a. propose to the Board of Directors, if necessary, the adaptation of the Model to improve its appropriateness and effectiveness, also in consideration of any regulatory interventions and/or changes in the organizational structure or activity and/or significant violations of Model 231 found;
- 3) information and training on Model 231, namely:
 - a. promote and monitor initiatives aimed at promoting the dissemination of Model 231 among all parties required to comply with the relevant provisions;
 - b. promote and monitor initiatives, including courses and communications, aimed at fostering appropriate knowledge of the Model 231 among all Recipients;
 - c. promptly verify requests for clarification and/or advice from administrative and control bodies, whether related to Model 231 or not;
- 4) of the processing of information flows to and from the Body, namely:
 - a. monitor the timely fulfilment of the defined reporting activities by the concerned parties;
 - b. examine and evaluate all information and/or reports received and related to Model 231 compliance, including any violations of the same;
 - c. inform the relevant bodies about the activity carried out, the related results and the planned activities;



- d. report to the relevant bodies, for appropriate measures, any violations of Model 231 and the persons responsible, proposing the sanction deemed most appropriate with respect to the concrete case;
- e. in the event of controls by institutional subjects, including Public Authorities, provide the necessary information support to the inspection bodies.

To carry out the tasks assigned to it, the Body is granted all the necessary powers to ensure the timely and efficient supervision of the operation and compliance with the Model, none excluded. To this end, it may also make use of the help of all the Foundation's structures necessary for the performance of its tasks, as well as external consultants; for the latter, the remuneration is paid using the financial resources allocated to the Body.

5.4. Information flows from the Supervisory Body to the Board of Directors, the Board of Statutory Auditors and the Auditor

The Foundation's SB, within the scope of the tasks assigned to it, is responsible for informing the relevant corporate bodies so that they can adopt the consequent resolutions and actions necessary to ensure the effective and constant appropriateness and concrete implementation of the Model.

To this end, the Body provides the Board of Directors, the Board of Statutory Auditors and the Auditor with its Business Plan on an annual basis, through which the implementation of the Model is monitored. At the same time, the Body shall submit the annual report on its activities.

In any case, the Body, in the presence of specific needs or in case of urgency, reports to the Board of Directors, which takes the most appropriate decisions.

5.5. Information flows to the Supervisory Body

Art. Article 6, paragraph 2, letter d) of the Decree requires the Model to envisage information obligations towards the SB in charge of supervising the operation and compliance with the Model itself.

The provision of information flows is necessary to ensure the effective supervisory activity of the SB.

All Recipients of the Model must inform the Body of any violation of the Model, as well as of any conduct or events potentially relevant for the purposes of the Decree.

The Foundation guarantees the fulfilment of this obligation through the establishment of two types of information flows, namely:

- periodic flows, through which the relevant internal departments communicate to the Body on a quarterly basis the information relevant to the following activities:
 - organizational changes and procedures for the purposes of the Model;



- the articulation of powers and the system of delegations adopted by the Foundation and any changes that may occur to it;
 - the request and disbursement of public or subsidized funding, highlighting which of these do not relate to the financing of institutional research projects;
 - the summary tables of the procedures for the procurement of goods, works and services other than the direct awards announced by the Foundation;
 - the annual periodic meetings on health and safety at work and, in particular, the minutes of the periodic meeting referred to in art. 35 of Legislative Decree no. 81/2008, as well as all the data relating to accidents at work occurred to CMCC staff;
 - the disciplinary proceedings in progress and any sanctions imposed or the reasons for their dismissal;
 - updates to the expenditure budget and, on an annual basis, the approval of the financial statements, accompanied by the notes to the financial statements;
 - the information and training activities carried out in implementation of the Model and the participation of staff in the same.
- specific flows, relating to occasional news or current or potential critical issues from which an organizational or procedural deficiency or a need to adapt the Model may emerge and may concern, by way of example but not limited to:
 - the commission of crimes or the performance of acts leading to their commission;
 - the commission of administrative offences;
 - the measures and/or information coming from judicial police bodies or any other authority from which it is evident that investigations are being carried out that affect, even indirectly, the Foundation or its employees;
 - the inspections carried out by the Public Administration or Supervisory Authority, the related reports, as well as any disputes resulting from them;
 - any requests or offers of gifts or other benefits, exceeding the modest value (meaning those of use in relation to the circumstances and in any case exceeding Euro 150), coming from or intended to public officials/public service officers/private subjects;
 - any orders received from a superior and deemed to be in conflict with the law, internal regulations or the Model;
 - any omission, negligence or falsification in the keeping of accounts or in the storage of the documentation on which the accounting records are based;
 - requests for legal assistance submitted to the Foundation by employees, in the event of the initiation of criminal proceedings against them;



- the possible existence of situations of conflict of interest between one of the Recipients of the Model and the Foundation;
- any reports concerning both shortcomings or inadequacies in the workplace, work equipment, or protective equipment made available by the Foundation, and any other dangerous situation related to health and safety at work;
- the reporting, by the competent doctor, of abnormal situations encountered in the context of periodic or scheduled visits;
- conduct not in line with the rules of conduct envisaged by the Model and the Foundation's internal regulations;
- any shortcomings found in the organizational structure of the Foundation;
- any shortcomings in the procedures;
- transactions that present risk profiles for the commission of crimes.

In order to facilitate the flow of reports and information to the Body, the latter may request the competent functions to activate dedicated e-mail channels to be made known to the Recipients of the Model, as well as to make use of other systems for reporting offences in use by the Foundation (by way of example, the [so-called whistleblowing](#) channel). As a last resort, reports can also be sent by ordinary mail, addressing them to the attention of the Supervisory Body, at the Euro-Mediterranean Center on Climate Change Foundation, Via Marco Biagi n. 5, Lecce (LE) - 73100.

The Foundation, in any case, ensures:

- the maximum protection and confidentiality for the whistleblower, without prejudice to legal obligations and the protection of the rights of the Foundation or of the persons wrongly accused and/or in bad faith, as well as the guarantee against any form of retaliation, discrimination or penalization (direct or indirect), for reasons connected, directly or indirectly, to the report;
- protection from defamatory reports.

6. DISSEMINATION OF THE MODEL AND TRAINING

6.1. Dissemination of the 231 Model

In order to effectively implement Model 231, the Foundation intends to ensure the correct dissemination of its contents and principles inside and outside its organization, communicating the contents and principles of Model 231 not only to its employees, but also to individuals who, although not formally qualified as employees, work - on an ongoing basis - to achieve the objectives of the Foundation. For this purpose, it is intended to:

- spreading, among all those who work in the name and on behalf of the Foundation, the awareness that they may incur, in the event of violation of the provisions of Model 231 and the internal protocols that integrate it, an offence punishable by sanctions, regardless of the initiation of criminal proceedings;



- informing all those who operate in any capacity in the name, on behalf or in any case in the interest of the Foundation, that the violation of the provisions contained in Model 231 are likely to result in the application of appropriate sanctions or the termination of the contractual relationship as such violations result in the failure of the duties of loyalty, fairness and diligence that arise from the relationships established with the Foundation;
- reiterating that the Foundation does not tolerate unlawful conduct, of any kind and regardless of the purpose, as such conduct is in any case contrary to the ethical principles to which the Foundation adheres. The conviction of acting, in some way, to the advantage of the Foundation does not justify the adoption of conduct in contrast with the principles expressed in the CMCC body of legislation.

In this context, communication and dissemination actions include:

- the publication of the Model and the Code of Ethics on [the Foundation's institutional website](#);
- the provision of the Model and the Code of Ethics for all staff and members of the Foundation's Corporate Bodies, upon acceptance of the office;
- the distribution of these documents to newly hired people at the time of placement, with a signature certifying receipt and the commitment to know and comply with the relevant requirements;
- updating on the changes made to the Model and/or the Code of Ethics of the Leonardo Group, through ad hoc communications.

6.2. Staff training

The training activity must be diversified according to the recipients to whom it is addressed and must, in any case, be based on principles of completeness, clarity, accessibility and continuity to allow the various recipients to be fully aware of those company provisions that they are required to comply with and of the ethical standards that must inspire their behavior.

Communication and training activities are supervised by the SB, as part of its tasks. Training initiatives can also take place remotely using computer systems (e.g.: videoconference, e-learning): whatever the means used, the training still provides for the registration of the names of the subjects who took part.

6.3. Information to third parties

The Foundation promotes knowledge and compliance with the Model and the Code of Ethics also among consultants, suppliers, *partners* in research projects and third parties in general. The Foundation provides for the inclusion of specific contractual clauses in contracts with its counterparties which, in the event of non-compliance with the principles established in the aforementioned documents, provide for the possible termination of the contractual relationship.



7. DISCIPLINARY SYSTEM

7.1. General principles

Art. 6, paragraph 2, letter e) and art. 7, paragraph 4, letter b) of Decree 231 require the introduction and application of a system suitable for sanctioning non-compliance with the measures (hereinafter also referred to as the "Disciplinary System") indicated in Model 231, as a condition for its effective implementation.

For the purposes of the Disciplinary System, any conduct carried out in violation of Model 231 is punishable, including the violation of one or more principles or rules defined by the various documents that make up this regulatory system.

The application of disciplinary sanctions is independent of the initiation and/or outcome of any criminal proceedings, as the rules of conduct imposed by the Model are assumed by the Foundation in full autonomy and regardless of the type of offence that the violations of the Model itself may cause.

The assessment and imposition of disciplinary sanctions takes place in compliance with the procedures provided for by Art. 7 of Law 300/70 and subsequent amendments. ("Workers' Statute"), the National Collective Labour Agreement for employees of companies in the Tertiary Distribution and Services Sector ("CCNL")³, any special applicable regulations and must consider the principles of proportionality and adequacy with respect to the alleged violation.

In this regard, the following circumstances are relevant:

- type of offence charged;
- actual circumstances in which the offence was committed;
- methods of commission of the crime;
- seriousness of the violation, also taking into account the subjective attitude of the perpetrator;
- possible commission of several violations in the context of the same conduct;
- possible participation of several subjects in the commission of the violation;
- any recidivism of the infringer.

The Supervisory Body established by the Foundation pursuant to Decree 231, assesses over time the adequacy of the disciplinary system to the requirements established by Decree 231 and to the organization of the Foundation, proceeding with the relevant updates where deemed necessary.

³ As regards employees with a subordinate employment contract.



7.2. Recipients of the disciplinary system

7.2.1. Executives

The Disciplinary System applies to individuals who, within the Foundation, hold an "executive" position, as defined in §3.1 of the Model.

Within the CMCC Foundation, it is possible that there are top management individuals without an employment contract, for whom the process of imposing sanctions, as well as the type of sanctions that can be imposed, differs from that provided for subordinate personnel.

7.2.2. The non-top subjects of the Foundation

Pursuant to art. 7, paragraph 4, letter b) of Decree 231, the Disciplinary System must also apply to any violations of Model 231 carried out by persons subject to the direction or supervision of an "executive" person, as defined in §3.1 of the Model.

7.2.3. Third Party Recipients

This Disciplinary System also applies to violations of Model 231 committed by "Third Party recipients", as defined in §3.1 of the Model.

7.3. Procedure for imposing penalties

The procedure for the imposition of the sanctions subject to this Disciplinary System considers the particularities deriving from the position of the person against whom it is proceeding.

In any case, the Foundation's Supervisory Body must be informed of the procedure for the imposition of disciplinary sanctions.

7.4. Initiation of proceedings

The disciplinary proceedings begin following the receipt, by the relevant parties from time to time, of the communication with which the SB reports the violation of Model 231. With respect to other violations, reference is made to the discipline dictated by the disciplinary code in force from time to time.

When the SB receives a report or acquires, in the course of its supervisory activity, elements suitable for constituting a violation of Model 231, it takes action as soon as possible to carry out the appropriate investigations.

Pursuant to the relevant regulations, during the assessment phase, useful elements are acquired to assess the violation of Model 231.

Once the control activity has been completed, the SB assesses, based on the elements in its possession, whether a sanctionable violation of Model 231 has actually occurred. If so,



the SB shall notify the competent bodies within the Foundation as soon as possible, in the manner indicated below.

7.5. Investigation and closure of the proceedings

7.5.1. For members of the Corporate Bodies

If the violation of the Model is attributable to a person who is a member of the Foundation's Corporate Bodies and who is not linked to the Foundation by an employment relationship, the SB shall send the Chairman, for subsequent forwarding to the Board of Directors, a report containing:

- the description of the disputed conduct;
- the indication of the provisions of the Model that have been violated;
- the details of the person responsible for the violation;
- any documents proving the violation and/or other corroborating elements;
- its own proposal regarding the appropriate sanction with respect to the actual case.

Once the SB's report has been examined, the Board of Directors convenes the member indicated by the SB to the next meeting of the Board, to be held within thirty days of receipt of the report. The convocation must:

- be made in writing;
- contain a precise indication of the disputed conduct and the provisions of the Model subject to violation;
- contain any documents proving the violation and/or other elements supporting the dispute;
- contain the date of the meeting, with notice of the right to formulate any remarks and/or deductions, both written and verbal. The convocation must be signed by the President or by at least two members of the Board of Directors.

During the meeting of the Board of Directors, which is also attended by the members of the SB, the interested party is interviewed, any deductions made by the latter are acquired and any further investigations deemed appropriate are carried out.

The Board of Directors, based on the information acquired, determines the sanction deemed applicable, justifying any disagreement with the proposal formulated by the SB.

The resolution of the Board of Directors is communicated in writing, by the Board itself, to the interested party as well as to the SB, for the appropriate checks.

The procedure described above also apply if the Auditor is found to have violated the Model.

In all cases in which a Director linked to the Foundation by an employment relationship has violated the Model, the procedure provided for below will be initiated with regard to top management with this contract. If, at the end of this procedure, the sanction of dismissal is



imposed, the appointment of the Director concerned is revoked by the relevant bodies. In any case, the Foundation has the right to adopt any appropriate initiative against the Director, giving adequate and timely information to the Supervisory Body, even in the absence of a dismissal of the Director and in any case pending the completion of the procedure referred to in the paragraph.

7.5.2. For top management with a subordinate employment contract

The People & Culture Function ensures that all the necessary measures are taken to ensure that all executives of the Foundation, from the very beginning of their relationship with the Foundation, is made aware of the existence and content of this sanctioning system.

The person responsible for the concrete application of the disciplinary measures is the Labour Relations organizational unit, which receives the communication from the SB and is assisted by the Compliance organizational unit, which will initiate the disciplinary complaint process, after obtaining the binding opinion of the Board of Directors, which will provide it as a matter of urgency. Where the top management responsible for the conduct is a member of the Board of Directors, the binding opinion will be provided by the other members not involved in the procedure, to be provided as a matter of urgency.

The Labour Relations organizational unit, once it has obtained a favorable opinion from the Board of Directors, prepares the formal communication of the initiation of disciplinary proceedings pursuant to art. 7 of the Workers' Statute. The communication is transmitted by suitable means to ensure the reception of the person concerned by the procedure. From the moment of receipt of the formal communication of the initiation of the disciplinary procedure, the person concerned will have no less than five days to formulate his or her written counter-arguments or, alternatively, to request a meeting in the presence of the trade unions and formulate his or her justifications orally at that time.

Any adoption of the disciplinary measure must be communicated to the person concerned by registered letter with acknowledgement of receipt or other suitable means to certify the date of receipt, within 15 days of the expiry of the term assigned to the person concerned to present his counter-arguments.

At the end of the process described above, the Labour Relations organizational unit simultaneously informs the SB and the Board of Directors in writing of the measure taken.

7.5.3. For executives without an employment contract

The person responsible for the actual application of the disciplinary measures is the Labour Relations organizational unit, which receives the communication from the SB and is assisted by the Compliance organizational unit, which will initiate the disciplinary complaint process,



after obtaining the binding opinion of the Board of Directors, which will provide it as a matter of urgency. Whereas the executive responsible for the conduct is a member of the Board of Directors, the binding opinion will be provided by the other members not involved in the procedure, to be provided as a matter of urgency.

Once the Labour Relations organizational unit has obtained a favorable opinion from the Board of Directors, it sends the interested party a written communication containing an indication of the disputed conduct, the provisions of the Model that is subject to violation, any documents and elements supporting the dispute, as well as an indication of the specific contractual clauses whose application is requested. The interested party is entitled to formulate any remarks and/or deductions, both written and verbal.

Any adoption of the sanctioning measure at the end of the above-mentioned procedure must be communicated in writing to the person concerned by the Labour Relations organizational unit, which will simultaneously inform the SB and the Board of Directors in writing.

7.5.4. For non-top management

The People & Culture Function ensures that all the necessary measures are taken to ensure that all non-top employees of the Foundation, from the outset of their relationship with the Foundation, are made aware of the existence and content of this sanctioning system.

The person responsible for the concrete application of disciplinary measures is the Labour Relations organizational unit, which receives the communication from the SB and is assisted by the Compliance organizational unit, which will boost the disciplinary complaint process.

The Labour Relations organizational unit prepares the formal communication of the initiation of disciplinary proceedings pursuant to art. 7 of the Workers' Statute. The communication is transmitted by means suitable to ensure receipt to the person concerned by the procedure. From the moment of receipt of the formal communication of the initiation of the disciplinary procedure, the person concerned will have no less than five days to formulate his or her written counter-arguments or, alternatively, to request a meeting in the presence of the trade unions and formulate his or her justifications orally at that time.

Any adoption of the disciplinary measure must be communicated to the person concerned by registered letter with acknowledgement of receipt or other suitable means to certify the date of receipt, within 15 days of the expiry of the term assigned to the person concerned to present his counter-arguments.

At the end of the process described above, the Labour Relations organisational unit simultaneously informs the SB and the Board of Directors in writing of the measure taken.



7.5.5. For Third Party Recipients

The Office of the Foundation responsible for contracting relations with Third Party Recipients ensures that all the necessary measures are taken to ensure that these subjects, external to the Foundation, are made aware of the existence and applicability of this sanctioning system to them from the outset of their relationship.

The same Office is also responsible for the concrete application of disciplinary measures. Upon receipt of the communication from the SB and with the assistance of the Compliance organisational unit, this Office will apply the sanctions upon notification by the SB, also after hearing the non-binding opinion of the Foundation's top management responsible for the performance/service/supply assigned to the Third Party Recipient who has been the author of the impugned conduct. The Third Party Addressee involved in the procedure is notified by the above-mentioned Office of the right to formulate any remarks and/or deductions, both written and verbal.

At the end of the process described above, the competent office imposes the sanction and at the same time informs the SB and the Board of Directors in writing.

7.6. Conduct subject to sanctions

Below is an example list of the general conducts that can lead to the application of sanctions:

- 1) the subject violates the Code of Ethics or the procedures envisaged by Model 231 or adopts conducts not complying with the requirements of Model 231 in the performance of activities in sensitive areas;
- 2) the subject is a repeating offender in violating the Code of Ethics or the procedures envisaged by the Model or in adopting, in the performance of activities in sensitive areas, assuming conducts not complying with the requirements of Model 231;
- 3) the person violates the Code of Ethics or one of the internal procedures provided for by Model 231 or adopts behaviors in the performance of activities in sensitive areas not complying with the requirements of Model 231 and causes damage or creates a situation of potential danger to the Foundation, or if the worker has incurred a repeat offense in the shortcomings referred to in point 2). For example, in the field of occupational health and safety in particular, this is the case when the violation determines a situation of concrete danger to the physical integrity of one or more people;
- 4) the subject, in carrying out activities in sensitive areas, has adopted a behavior that does not comply with the requirements of Model 231/has violated the Code of Ethics and this constitutes a significant non-compliance directed in an unequivocal way to the commission of a crime sanctioned by Decree 231, therefore likely to involve the application to the Foundation of the measures provided for by Decree 231 itself. In the field of occupational health and safety in particular, this is the case when the



violation causes an injury up to a serious injury to the physical integrity of one or more people;

- 5) the subject, in carrying out activities in sensitive areas, adopted a behavior that does not comply with the requirements of Model 231/has violated the Code of Ethics and this constitutes a very serious breach unequivocally directed at the commission of a crime sanctioned by Decree 231 which is therefore likely to lead to the application of the measures provided for by Decree 231 to the Foundation, as well as the person who has incurred the shortcomings referred to in point 3 with recidivism. In the field of occupational health and safety in particular, this is the case when the violation causes a very serious injury to the physical integrity or death of one or more people;
- 6) the executive fails to supervise the personnel hierarchically dependent on them and/or who operate under their responsibility in the case of Third Party Recipients, so that compliance with the provisions of Model 231 is ensured for the performance of activities in areas at risk of crime and for activities at risk of crime;
- 7) the executive does not report non-compliance and/or anomalies inherent in the fulfilment of the obligations referred to in Model 231, if he or she is aware of them, such as to render Model 231 ineffective with consequent potential danger for the Foundation to the imposition of sanctions pursuant to Decree 231;
- 8) the executive does not report to the SB critical issues relating to the performance of activities in areas at risk of crime, found during any checks conducted by the authorities in charge.

7.7. Sanctioning measures

7.7.1. Towards the members of the Corporate Bodies

In the event of a violation of the Model by one or more Directors and/or Statutory Auditors and/or the Independent Auditor of the Foundation, the SB informs the Board of Directors that, in an appropriate composition, will proceed to take one of the following initiatives, taking into account the seriousness of the violation and in accordance with the powers envisaged by the law and/or by the Articles of Association:

- statements in the minutes of the meetings;
- formal warning;
- revocation of the appointment and/or proxies;
- adoption of other measures against the persons responsible for the violation, including the exercise of legal actions aimed at recognizing the liability of the Director and/or the Auditor towards the Foundation and compensating for any damages incurred.

7.7.2. Towards executives

Executives, in carrying out their professional activities, are obliged both to comply with and to ensure that their collaborators and subordinates comply with the requirements contained in Model 231 and the Code of Ethics. In the event of violation of the internal procedures



envisaged by the Model or the adoption of conduct that does not comply with the provisions of the law and the employment contract applicable to the persons responsible for the same, the most appropriate measures will be applied to those responsible for the same, in compliance with the provisions of the law and the employment contract applicable to them.

The following are to be considered punishable for violation of the provisions contained in Model 231:

Conduct	Sanction for executive WITH an employment contract	Sanction for executive WITHOUT an employment contract
For the conduct referred to in point 1) of the previous paragraph "Conduct subject to sanctions"	Verbal reminder	Written warning
For the conduct referred to in point 2) of the previous paragraph "Conduct subject to sanctions"	Written warning	Written warning
For the conduct referred to in point 3) of the previous paragraph "Conduct subject to sanctions"	A fine of up to 4 hours of pay and suspension from service and pay (not exceeding 10 days)	Termination of the relationship
For the conduct referred to in point 4) of the previous paragraph "Conduct subject to sanctions"	Dismissal for justified subjective reason with notice	Termination of the relationship
For the conduct referred to in point 5) of the previous paragraph "Conduct subject to sanctions"	Dismissal for just cause (without notice)	Termination of the relationship
For the conduct referred to in point 6) of the previous paragraph "Conduct subject to sanctions"	Dismissal for just cause (without notice)	Termination of the relationship
For the conduct referred to in point 7) of the previous paragraph "Conduct subject to sanctions"	Dismissal for just cause (without notice)	Termination of the relationship
For the conduct referred to in point 8) of the previous paragraph "Conduct subject to sanctions"	Dismissal for just cause (without notice)	Termination of the relationship

This is without prejudice to the Foundation's prerogative to request compensation for damages resulting from the violation of Model 231 by the subject.



With regard to the executives who have been delegated powers by the Foundation, the imposition of one of the sanctions entails the revocation of these powers to be carried out by the Governance Office.

7.7.3. Towards non-executives

Pursuant to art. 7, paragraph 4, letter b) of Decree 231, the Disciplinary System must apply to any violations of the Model carried out by persons subject to the management or supervision of a "top" person.

The conduct of non-executives, in violation of the individual rules of conduct referred to in Model 231, will constitute disciplinary offences, also in compliance with and in application of the provisions of their specific Employment Contract, the Workers' Statute and the National Collective Bargain.

Depending on the type of contractual relationship with the Foundation, the sanctions provided for the purposes of Decree 231 are:

- verbal warning,
- written warning,
- fine not exceeding the amount corresponding to 4 hours of pay, suspension from work and pay for a period not exceeding 10 days,
- dismissal for justified subjective reason with notice, dismissal for just cause without notice or termination of the relationship with or without notice.

The type and extent of each of the penalties referred to above will be determined in relation to:

- the intentionality of the conduct or the degree of negligence, imprudence or inexperience, also with regard to the foreseeability of the event;
- the overall conduct of the subject with particular regard to the existence or otherwise of disciplinary precedents of the same, within the limits permitted by law;
- the duties of the subject;
- the functional position of the people involved in the facts;
- to the other particular circumstances that accompany the disciplinary violation.

In detail, the disciplinary sanctions apply as follows:



Conduct	Sanction for non-top management
For the conduct referred to in point 1) of the previous paragraph "Conduct subject to sanctions"	Verbal warning
For the conduct referred to in point 2) of the previous paragraph "Conduct subject to sanctions"	Written warning
For the conduct referred to in point 3) of the previous paragraph "Conduct subject to sanctions"	A fine of up to 4 hours of pay and suspension from service and pay (not exceeding 10 days)
For the conduct referred to in point 4) of the previous paragraph "Conduct subject to sanctions"	Dismissal for justified subjective reason with notice
For the conduct referred to in point 5) of the previous paragraph "Conduct subject to sanctions"	Dismissal for just cause (without notice)

This is without prejudice to the Foundation's prerogative to request compensation for damages resulting from the violation of Model 231 by the subject.

7.7.4. Towards Third Party Recipients

The following sanctions will be applied to the Third Party Recipients:

Conduct	Sanctions
For the conduct referred to in point 1) of the previous paragraph "Conduct subject to sanctions"	Written objection
For the conduct referred to in point 2) of the previous paragraph "Conduct subject to sanctions"	Written objection
For the conduct referred to in point 3) of the previous paragraph "Conduct subject to sanctions"	Termination of the relationship
For the conduct referred to in point 4) of the previous paragraph "Conduct subject to sanctions"	Termination of the relationship
For the conduct referred to in point 5) of the previous paragraph "Conduct subject to sanctions"	Termination of the relationship

This is without prejudice to the Foundation's prerogative to request compensation for damages resulting from the violation of Model 231 by the subject.

If violations are committed by temporary workers or in the context of works or service contracts, the sanctions will be applied, as a result of the positive ascertainment of the violations by the worker, against the agency or the contractor.

In the context of relations with Third Party Recipients, the Foundation inserts, in letters of appointment or contractual agreements, specific clauses referring to the applicability of the



sanctions indicated in Model 231 of which this disciplinary system is an integral part. With these clauses, the Third Party Recipient undertakes to adopt and effectively implement company procedures and/or to behave in a manner suitable for preventing the commission, even attempted, of the offences in relation to which the sanctions provided for in Decree 231 apply.

This is without prejudice to the Foundation's prerogative to request compensation for damages resulting from the violation of Model 231 by the subject.

7.8. Measures in application of the Whistleblowing discipline

The Foundation carried out the works needed to comply with the provisions of Legislative Decree no. 24 of 10 March 2023 "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national regulatory provisions*" (so-called Decree Whistleblowing), in particular with the appropriate information, procedures and operational reporting methods, as described in the relevant pages of the institutional website of the Foundation on whistleblowing.

Any forms of abuse of the Foundation's whistleblowing procedure are a source of liability, in disciplinary proceedings and in other competent bodies, such as reports that prove to be unfounded, made with intent or gross negligence, or those manifestly opportunistic and/or carried out for the sole purpose of damaging the accused or other subjects, as well as any other hypothesis of improper use or intentional instrumentalization of the aforementioned procedure.

Similarly, pursuant to Article 17 of the Whistleblowing Decree, all ascertained violations of the measures put in place to protect the whistleblower are also sanctioned, including all discriminatory acts adopted by the Foundation against the whistleblower or pressure or discrimination aimed at influencing the investigation.

Disciplinary sanctions will be proportionate to the extent and seriousness of the unlawful conduct ascertained and may also lead to the termination of the employment or consultancy relationship, in compliance with the provisions of the law as well as the regulations of the applicable national employment contracts.

In particular, the Foundation provides, pursuant to paragraph 2 of Art. 21 of the *Whistleblowing Decree* , the following sanctions:

Conduct	Sanctions
a) when it is assured that retaliation has been committed or when it is ascertained that the	For senior and non-senior individuals:



<p>report has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality referred to in Art. 12 of the <i>Whistleblowing Decree</i>;</p>	<ul style="list-style-type: none"> • until the termination of the employment relationship without notice. <p>For Third Party Recipients:</p> <ul style="list-style-type: none"> • until the termination of the contract.
<p>b) when it is ascertained that no reporting channels have been established, that no procedures have been adopted for the making and management of reports or that the adoption of such procedures does not comply with those referred to in Art. 4 and 5 of the <i>Whistleblowing Decree</i>, as well as when it is ascertained that the verification and analysis of the reports received has not been carried out;</p>	<p>For senior and non-senior individuals:</p> <ul style="list-style-type: none"> • until the termination of the employment relationship without notice. <p>For Third Party Recipients:</p> <ul style="list-style-type: none"> • until the termination of the contract.
<p>c) in the case referred to in Arts. 16, paragraph 3⁴ of the <i>Whistleblowing Decree</i>, unless the reporting person has been convicted, even in the first instance, of the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority.</p>	<p>For senior and non-senior individuals:</p> <ul style="list-style-type: none"> • until the termination of the employment relationship without notice. <p>For Third Party Recipients:</p> <ul style="list-style-type: none"> • until the termination of the contract.

This is without prejudice to the Foundation's prerogative to request compensation for damages resulting from the above-mentioned violations committed by the subject.

In the event of disputes over the imposition of sanctions or demotion, dismissal, transfers, organizational measures with direct or indirect negative effects on working conditions subsequent to the report, or in the event of a claim for compensation submitted to the judicial authority by the authors of a report, it is the responsibility of the Foundation to demonstrate, on the one hand, the legitimacy of the measures adopted and, on the other hand, that the damage is not a consequence of the report made.

If the whistleblower is a worker of the Foundation who believes he has suffered retaliation for having submitted a report, he or she can communicate detailed information of the retaliation to the relevant trade unions, the National Labor Inspectorate, or directly to the

⁴ "Without prejudice to the provisions of Article 20, when the criminal liability of the reporting person for the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority or his civil liability, for the same reason, in cases of intent or gross negligence is ascertained, even by a first instance judgment, the protections provided for in this chapter are not guaranteed and a disciplinary sanction is imposed on the reporting or complaining person"



National Anti-Corruption Authority - ANAC through the appropriate Whistleblowing procedure on its institutional website.



SPECIAL PARTS