



**ORGANIZATION, MANAGEMENT AND CONTROL MODEL (also: Model 231) pursuant to the Italian Legislative Decree n. 231/2001 (also: L.D. 231/2001)**

**231 MODEL REV.00 - SYNTHESIS – resolution of 21/07/2022**

The Board of Directors of M-Cube S.p.A. (also: the Company), with the resolution of 21/07/2022 has adopted the **Organization, Management and Control Model (also: Model 231) pursuant to the Italian Legislative Decree n. 231/2001 (also: L.D. 231/2001)**.

The Model 231 is the set of organizational rules and procedures adopted by the Company in order to prevent the predicated offences listed in the L.D. 231/2001.

The Company adopts the Model 231 for the following **PURPOSES**:

- Establishing the rules meant to guide the behavior of the Recipients of the Model 231;
- Allowing consistent control and monitoring on the activities at risk;
- Informing all recipients that the non-compliance with the rules can lead to **criminal and administrative liability for the recipients and for the Company**.

The **ADDRESSEES** of the Model 231 are obliged to comply with it. The addressees are:

- The members of the Board of Directors and of the other corporate Bodies;
- The managers and the employees of the Company;
- The collaborators, the agents, the proxyholders and, in general, all the contractors who collaborate with the Company;
- The subjects who operate on behalf of the Company (including: technical experts, consultants, professionals enrolled in the registers or not);
- The suppliers and the commercial partners of the Company.

The **L.D. 231/2001**

The Italian L.D. 231/2001 has been issued in order to adapt the Italian regulations to the international agreements previously subscribed by the Italian government. Under the L.D. 231/2001, companies and legal entities can be charged with administrative liability deriving from the commission, by top level executives/officers or their subordinates, of an offence pursuing an interest or advantage for the Company.

The Company's liability derives from the failure to prevent the commission of one of the predicate offences, by a qualified subject to the effects of article 5, such as:

- a) The representatives (for any reason) of Company, the top-level executives/officers, the managers with high-level management powers with a steering, coordination and control role in the HSE area on employers (be it under an employment contract or any other kind of appointment) and anyone who is in charge of the management and control of the Company, among which: the members of the Board of Directors and the Auditors (also: top management);
- b) The persons under the direction and/or supervision of any of the subjects indicated in letter a) (also: subordinates).

The predicate offences that can trigger corporate liability are listed in the L.D. 231/2001 and its subsequent updates and amendments; among the others:

- Offences against the Public Administration (articles 24, 25);
- Computer crimes and unlawful data processing (article 24-bis);
- Offences against industry and trade (article 25-bis.1);
- Corporate offences (article 25-ter);
- Market abuse offences (article 25-sexies);
- Manslaughter or serious or very serious culpable personal injury committed through violation of the rules on health and safety at work (article 25-septies);
- Receiving, laundering and using money, goods or assets of illicit origin and self-laundering (article 25-octies);
- Copyright infringement offences (article 25-novies);
- Environmental crimes (article 25-undecies);
- Tax crimes (article 25-quinquiesdecies);
- Transnational offences (Law no. 146, March, the 16<sup>th</sup>, 2006, articles 3, 10).



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The corporate administrative liability is connected to the criminal liability of the person who has committed the offence.

Under article 4 of the L.D. 231/2001, if the committed crime is one of the:

- Crimes committed abroad (article 7, Italian criminal code);
- Political crimes committed abroad (article 8, Italian criminal code);
- Common crime committed by a citizen abroad (article 9, Italian criminal code);
- Common crime committed by a foreigner abroad (article 10, Italian criminal code),

the legal entities having, according to the applicable law, their main headquarters in Italy, are liable also for the offences committed abroad, provided that the State in which these offences were committed does not directly take action against the said entities.

#### The **MODEL 231 OF M-CUBE SPA**

The Model 231 is made up of a General Section, a Special Section divided into three Parts, and 1 Attachment.

- **General Section** key elements:
  - Description of the Company;
  - Purposes of the Model 231 adoption;
  - Identification of the Body responsible for the approval and for the updates of the Model 231;
  - Information flow towards the 231 Supervisory Body;
  - Training to be implemented in order to diffuse the Model 231
- **Special Section** key elements:
  - 1st part: corporate structure and general prevention protocols;
  - 2nd part: HSE area offences;
  - 3rd part: other predicate offences.
- **ATTACHMENTS:**
  - **Regulatory Framework attachment:** the detailed list of predicate offences under L.D. 231/2001.

**With the Resolution of the Board of Directors dated 15/12/2023, the specific protocol for the management of reports according to Legislative Decree 24/2023 was adopted. This protocol replaces the previous Annex 2 of the Rev.00 model adopted by the Board's resolution on 21/07/2022. This new protocol establishes the new internal channel for reporting violations** to protect individuals authorized to submit a report (employees and self-employed workers, freelancers and consultants, workers and collaborators providing goods or services to public or private entities, volunteers, interns, shareholders, and individuals in managerial, administrative, and control roles) who report irregularities they have become aware of for work-related reasons. The protocol provides the reporting party with clear operational guidelines regarding the subject matter, content, recipients, and mode of transmission of reports.

**Supervisory Body according to Legislative Decree 231/01:** Article 6 of Decree 231 specifies, as a condition for exemption from administrative liability of the organization, the assignment of the task of overseeing the functioning and compliance of the Model, as well as ensuring its updating, to a body within the organization endowed with autonomous powers of initiative and control. In the execution of its functions, the Supervisory Body (SB) may freely request information from anyone it deems necessary or appropriate to consult, and will have unrestricted access to all company documentation without the need for any prior consent, as well as the ability to acquire data and information from responsible parties. The SB may also, without notice, conduct checks on the actual compliance with procedures and other existing control systems within areas at risk.

#### **INFORMATION FLOW TOWARDS THE 231 SUPERVISORY BODY**

All the addressees of the Model 231 must cooperate with the Company in order to implement the Model 231. The employees, the collaborators and the members of the Corporate Bodies must report to the 231 Supervisory Body any Model 231 non-compliance issue or any question regarding the functioning and application of the Model 231.

The following reporting channels are provided:

- E-mails: [mcubeodv@protonmail.com](mailto:mcubeodv@protonmail.com);
- Letters: to be delivered in a sealed enveloped to the Management, indicating the 231 Supervisory Body of M-Cube S.p.A. as the recipient.



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**COMMUNICATION ACTIVITY**

All the addressees must know the Model 231. The Company facilitates and promotes the Model 231 through a communication and training plan specifically arranged for different categories of addressees.

Moreover, every employee must:

- Acquire awareness of the Model 231 and actively participate to the training meetings organized by the Company;
- Know the rules applying to their activity;
- Actively contribute, according to their role and tasks, to the implementation of the Model 231, reporting any of its deficiencies.

For these reasons, the Model 231 is made available to the employees in the administrative offices and in the dedicated section of the company intranet.

All the employees must formally adhere to the Model 231 by signing the "Integrity commitment".